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WYOMING SALES AND USE TAX REVENUE REPORT

Prepared by

Department of Administration
Division of Research and Statistics

15th Edition
Cheyenne, Wyoming
1990

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1990 Wyoming Sales and Use Tax Revenue Report
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PREFACE

The 1990 edition of the Wyoming Sales and Use Tax Revenue Report contains tax collection information by Standard Industrial Classification (SIC). In addition, sales tax collections for the retail sector, itemized by component, are provided. This report spans the activity for fiscal years 1979-1990 for sales tax collections, and fiscal years 1985-1990 for use tax collections. The fiscal year for Wyoming State Government extends from July 1 through June 30.

The data were provided by the Wyoming Department of Revenue and Taxation, and were compiled for publication by the Division of Research and Statistics, Department of Administration.

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Wyoming Sales and Use Tax Report 1990

Sales and use tax collections are two principal sources of revenue to state and local governments. However, their importance does not stop there. These two revenue sources, when surveyed over time, provide a valuable indication of economic progress and activity, both at the state and county level.

This report contains twelve fiscal years of sales tax collections and six fiscal years of use tax collections. The fiscal year for Wyoming State Government extends from July 1 through June 30.

The report also details collections by major industrial sectors for sales and use tax, at both the state and county levels. A detailed rundown of the retail sector for sales tax is contained within the report, as well. The reporting of tax collections is based upon the Standard Industrial Classification (SIC), developed by the Federal Office of Management and Budget. Under this system, a business is classified by primary activity, determined by principal product, or group of products produced, distributed, and/or services rendered. Each sector classification is briefly described in the glossary, which can be found on pages 135-140.

SALES TAX

Since 1967, the state imposed sales tax has been 3 percent. Historically, this tax has been shared between state government and the county of origin at 66.7% and 33.3%, respectively. However due to a statute modification that became effective July 1, 1989, the state share was reduced to 63.3% and the county share was raised to 36.67%. The revised allocation is to remain in effect until June 30, 1991.

The State's share of the sales tax revenue is placed in the General Fund. The significance of this tax is evident in the table and graph shown on pages 4 and 5, respectively. The portion returned to the counties is distributed to the municipalities based upon population.

Beginning in 1973, Wyoming counties were granted the option to impose an additional 1 percent sales tax through public election. During fiscal year 1990, all counties except Big Horn, Fremont, Goshen, Park, Sublette, and Washakie imposed the optional county sales tax. The optional sales tax revenue is returned to the counties to be utilized through their respective general revenue funds.

In addition to the county optional tax, any county through public election, may impose an excise tax of up to 1 percent on retail sales made within the county. The revenue generated from this tax is used solely for the planning, construction, furnishing, equipping, and debt servicing for any capital improvement project as authorized through public election. This tax is referred to as the 1 percent capital facilities option tax. During fiscal year 1990, Albany, Goshen, Niobrara, Sheridan, and Teton counties imposed the 1 percent capital facilities option tax. A table of effective tax rates can be found on pages 6-9.

To arrive at an estimate of county gross sales, the specific county tax collection can be divided by the corresponding tax rate. This method provides only a gauge of gross sales and does not include any non-taxable sales. (See pages 10-11 for a listing of all taxable events and exemptions.) Further, because county option taxes originate and expire at varying times, county sales tax rates can change from year to year. When measuring performance over time, the inclusion of these optional revenues

results in statistical discrepancy. The table and graph on page 24 displays only the total state 3 percent collections, and annual percent change for fiscal years 1980 through 1990.

USE TAX

State use tax is imposed on purchases made outside a taxing jurisdiction for first use, storage, or other consumption within that jurisdiction. Thus, the use tax prevents sales tax avoidance, or payment of a lesser tax rate by making purchases outside of the taxing jurisdiction, where first use, storage, or other consumption will occur. Wyoming taxing jurisdictions are the State of Wyoming, and/or each Wyoming county.

The use tax complements the sales tax. Effective January 1, 1981, the adoption of an optional sales tax includes an increase in the use tax of equal amount. State use tax is shared between state government and the county of origin on the same distribution basis as sales tax. Therefore, the revised allocation, as mentioned earlier in the sales tax description, applies here as well.

STATE OF WYOMING
GENERAL FUND REVENUE
FISCAL YEAR 1985 THROUGH FISCAL YEAR 1990

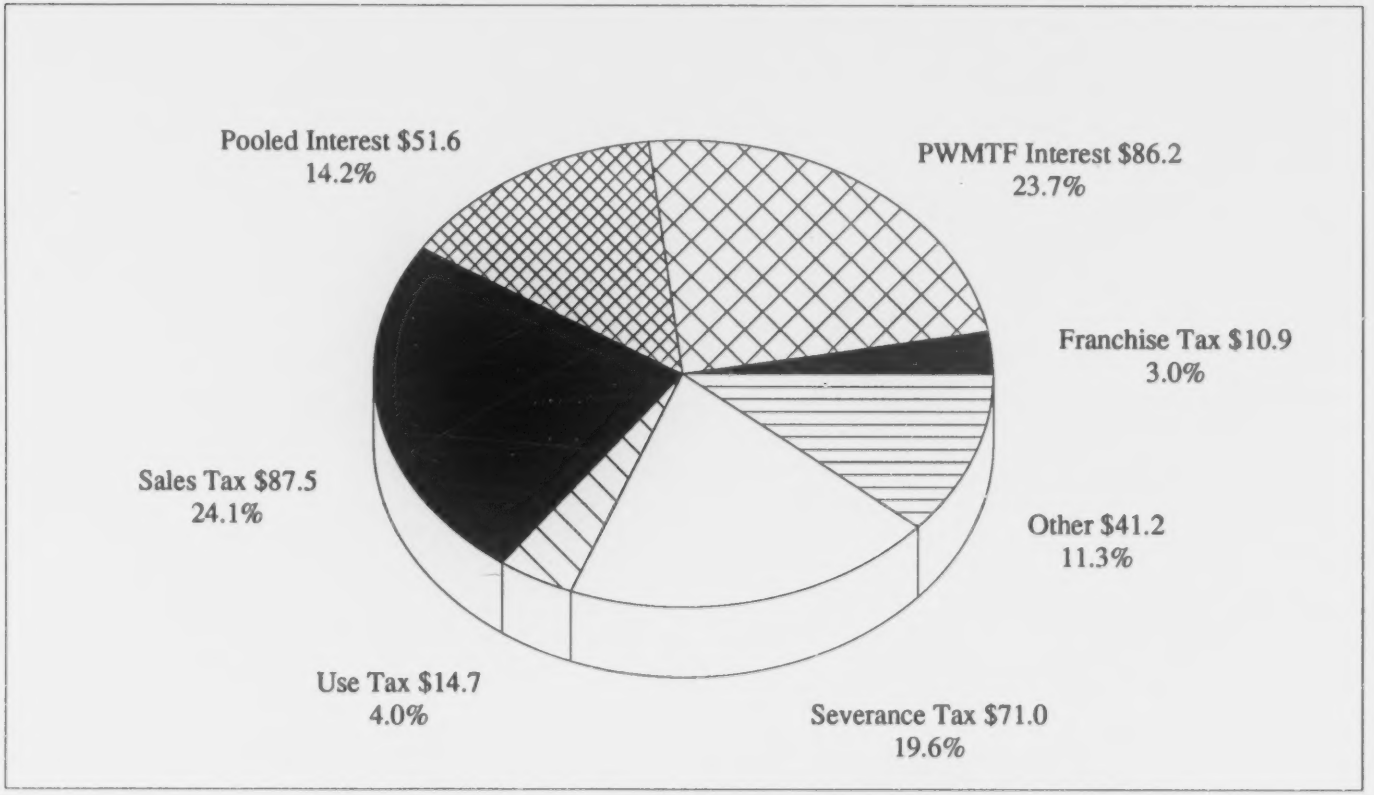
REVENUE SOURCE	*FY 1985*	*FY 1986*	*FY 1987*	*FY 1988*	*FY 1989*	*FY 1990*
SEVERANCE TAX	$114,073,554	$108,161,416	$68,877,091	$66,290,953	$65,367,573	$70,988,412
SALES TAX	$107,533,757	$104,136,810	$88,295,468	$90,766,376	$86,165,931	$87,525,805
INTEREST-PWMTF	$67,503,146	$72,422,463	$74,082,280	$72,641,330	$71,052,004	$86,158,060
INTEREST-POOLED	$32,651,464	$36,649,075	$23,784,074	$17,777,912	$15,393,558	$51,598,408
USE TAX	$15,241,614	$20,816,210	$13,677,720	$12,872,831	$13,542,335	$14,726,291
CHGS. SALES-SERVICES	$8,527,209	$10,974,082	$9,988,837	$9,891,087	$11,398,481	$10,623,799
FRANCHISE TAX	$9,050,457	$11,855,504	$20,008,170	$10,440,346	$10,499,179	$10,881,256
REVENUE FROM OTHERS	$11,624,437	$9,041,977	$13,879,719	$7,743,053	$9,468,713	$10,256,973
LICENSE & PERMIT	$4,485,083	$5,726,449	$6,522,742	$4,520,242	$4,115,742	$5,481,162
MOTOR CARRIER TAX	$4,348,842	$3,071,391	$3,956,226	$3,698,192	$3,030,061	$3,424,574
INHERITANCE TAX	$9,373,495	$3,513,956	$3,519,840	$1,438,182	$1,693,598	$2,202,748
PROP/MONEY USE (excluding POOLED)	$2,631,065	$1,948,695	$1,672,117	$1,713,076	$1,649,546	$1,817,854
ALL OTHER	$9,214,426	$4,140,910	$6,593,765	$5,285,171	$6,147,106	$7,394,224
TOTAL REVENUE	$396,258,549	$392,458,938	$334,858,049	$305,078,751	$299,523,830	$363,079,565

Source: Consensus Revenue Estimating Group (CREG)

General Fund Revenue Sources

Fiscal Year 1990

(Million $$$)



TOTAL FY 90 = $363.1 Million

Source: Consensus Rev. Estimating Group

WYOMING SALES AND USE TAX RATES BY COUNTY (as of April 1, 1990)

	TAX TYPE	EFFECTIVE DATE	TERMINATION DATE	TAX RATES	COUNTY TOTAL
ALBANY	STATE			3%	
	OPTION	1/1/87		1%	
	CAPITAL FACILITIES	1/1/87	12/31/88		
	CAPITAL FACILITIES	10/1/89		1%	5%
BIG HORN	STATE			3%	3%
	OPTION	NONE			
	CAPITAL FACILITIES	NONE			
CAMPBELL	STATE			3%	
	OPTION	12/1/76		1%	4%
	CAPITAL FACILITIES	NONE			
CARBON	STATE			3%	
	OPTION	12/1/77		1%	4%
	CAPITAL FACILITIES	NONE			
CONVERSE	STATE			3%	
	OPTION	3/2/76		1%	4%
	CAPITAL FACILITIES	NONE			
CROOK	STATE			3%	
	OPTION	1/1/79		1%	4%
	CAPITAL FACILITIES				

Source: State of Wyoming, Department of Revenue and Taxation

WYOMING SALES AND USE TAX RATES BY COUNTY (as of April 1, 1990)

	TAX TYPE	EFFECTIVE DATE	TERMINATION DATE	TAX RATES	COUNTY TOTAL
FREMONT	STATE			3%	3%
	OPTION	NONE			
	CAPITAL FACILITIES	NONE			
GOSHEN	STATE			3%	3%
	OPTION	NONE			
	CAPITAL FACILITIES	10/1/88	3/31/90		
HOT SPRINGS	STATE			3%	
	OPTION	12/1/76		1%	4%
	CAPITAL FACILITIES	NONE			
JOHNSON	STATE			3%	
	OPTION	11/1/79		1%	4%
	CAPITAL FACILITIES	NONE			
LARAMIE	STATE			3%	
	OPTION	12/1/77		1%	4%
	CAPITAL FACILITIES	4/1/86	8/31/88		
LINCOLN	STATE			3%	
	OPTION	3/1/87		1%	4%
	CAPITAL FACILITIES	NONE			

Source: State of Wyoming, Department of Revenue and Taxation

WYOMING SALES AND USE TAX RATES BY COUNTY (as of April 1, 1990)

	TAX TYPE	*EFFECTIVE DATE*	*TERMINATION DATE*	*TAX RATES*	*COUNTY TOTAL*
NATRONA	STATE			3%	
	OPTION	12/1/74		1%	4%
	CAPITAL FACILITIES	NONE			
NIOBRARA	STATE			3%	
	OPTION	12/1/76		1%	
	CAPITAL FACILITIES	5/1/89		1%	5%
PARK	STATE			3%	3%
	OPTION	NONE			
	CAPITAL FACILITIES	NONE			
PLATTE	STATE			3%	
	OPTION	11/1/89		1%	4%
	CAPITAL FACILITIES	NONE			
SHERIDAN	STATE			3%	
	OPTION	1/1/79	6/30/85		
	OPTION	1/1/89		1%	
	CAPITAL FACILITIES	9/1/89		1%	5%
SUBLETTE	STATE			3%	3%
	OPTION	NONE			
	CAPITAL FACILITIES	NONE			

Source: State of Wyoming, Department of Revenue and Taxation

WYOMING SALES AND USE TAX RATES BY COUNTY (as of April 1, 1990)

	TAX TYPE	EFFECTIVE DATE	TERMINATION DATE	TAX RATES	COUNTY TOTAL
SWEETWATER	STATE			3%	
	OPTION	1/2/74		1%	4%
	CAPITAL FACILITIES	NONE			
TETON	STATE			3%	
	OPTION	11/22/74		1%	
	CAPITAL FACILITIES	2/1/88	2/28/89		
	CAPITAL FACILITIES	11/1/89		1%	5%
UINTA	STATE			3%	
	OPTION	7/1/76		1%	4%
	CAPITAL FACILITIES	NONE			
WASHAKIE	STATE			3%	3%
	OPTION	NONE			
	CAPITAL FACILITIES	NONE			
WESTON	STATE			3%	
	OPTION	9/1/75		1%	4%
	CAPITAL FACILITIES	NONE			

Source: State of Wyoming, Department of Revenue and Taxation

TAXABLE EVENTS AND EXEMPTIONS

Wyoming Statute 39-6-404 describes the following sales and services as **taxable** events:

1. Retail sales of tangible personal property within the state.
2. Leases of tangible personal property if the property would have been taxable, had it been sold.
3. Telephone and telegraph services, and the equipment used to carry out such services.
4. Intrastate transportation of passengers.
5. Sales by public utilities and by those furnishing gas, electricity, or heat for domestic, industrial, or commercial consumption.
6. Meals regularly served to the public, and cover charges.
7. Lodging services to transient guests, e.g., motels, hotels.
8. Admissions to amusements, or athletic events.
9. Repair, alteration, or improvement of tangible personal property.
10. Contract seismographic surveying, contract geophysical surveying, and other contract geophysical exploration operations calculated to reveal the existence of geologic conditions favorable to the accumulation of oil or gas, and for all services rendered in and all types of coring, logging, testing, stimulating, perforating, cementing, completing, recompleting, or attempting to complete any well for production of oil or gas.
11. Sales of automobiles, mobile homes, campers, and semi-trailers.
12. Sales of alcoholic beverages.
13. Sales of computer hardware and non-customized computer software.

Wyoming Statute 39-6-402 (a) (iv) defines "Sales Price" as the consideration paid by the purchaser of tangible personal property, excluding the actual trade-in value allowed on property exchanged at the time of transaction, admissions or services which are subject to taxation as provided by this article, and excluding any taxes imposed by the federal government, or this article.

Wyoming Statute 39-6-405 governs exemptions from state sales tax. **Exemptions** include the following:

1. Sales of tangible personal property to a person engaged in manufacturing, if such property becomes an ingredient, or component of the item manufactured. Sales of containers, labels, etc., are also exempt.
2. Sales of livestock, feeds for feeding livestock for marketing purposes; seeds, roots, bulbs, small plants, and fertilizer, planted or applied to land, the products of which are to be sold.
3. Intrastate transportation of sick, injured, and deceased persons by ambulance, or hearse.
4. Intrastate transportation of employees when the transportation is paid for by the employer.
5. Intrastate transportation of raw farm products to processing plants.
6. Intrastate transportation of freight and passengers.
7. Sales of energy if the energy is consumed directly in manufacturing, processing, or agriculture.
8. Sales of power or fuel used directly in generating motive power for transportation purposes, provided that gasoline, or diesel fuels used had been taxed (per gallon) under the Special Fuels, or Gasoline Tax Acts.
9. Sales of the services of professional engineers.
10. Sales made to the State of Wyoming, or its political subdivisions.
11. Sales made to a religious, or charitable organization, or non-profit corporations providing meals to senior citizens.
12. Sales of trucks, etc., to holders of a valid I.C.C. permit, provided they are used substantially in interstate commerce.

13. Occasional sales made by religious, or charitable organizations for fund raising purposes.
14. Sales which Wyoming is forbidden to tax, either by the State, or by the laws, or constitution of the United States.
15. Sales of prescription drugs, oxygen for medical use, plasma, prosthetic devices, hearing aids, crutches, wheelchairs, eyeglasses and contact lenses, insulin for human relief, and any syringe, needle, or device for the administration thereof.
16. Leases of vehicle if the lease is computed from gross receipts of the operation, for holders of valid I.C.C. permits.
17. Wholesale sales.
18. Intrastate transportation of freight.
19. Sales of school annuals.
20. Sales of newspapers.
21. Sales to Wyoming joint apprenticeship and training programs.
22. Sales to Joint Powers Boards organized under the Wyoming Joint Powers Act.
23. Transportation of drilling rigs, including charges for loading, unloading, assembly, and disassembly.
24. Sales of food purchased with food stamps.
25. Admission to, or user fees for county, or municipal owned recreation facilities.
26. Sales of carbon dioxide and other gases used in tertiary production.
27. Labor/service charges, including transportation and travel, for repair, alteration, or improvement of property owned by the State of Wyoming, or its political subdivisions.
28. Sales of personal property, or services performed for the repair, alteration, or improvement of railroad rolling stock.
29. Lodging services provided by guides or outfitters.

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SECTION I

SALES TAX COLLECTIONS

STATE AND COUNTY
SUMMARY TABLES AND GRAPHS

SUMMARY OF SALES TAX COLLECTIONS

Total state sales tax collections for the past twelve fiscal years are summarized in this section. As shown on page 17, total sales tax collections peaked in fiscal year 1982, at $227,011,946. Following that apex were four years of collections hovering in the $185 to $191 million realm. The fiscal year 1987 total, at $170.5 million, marked a notable 8 percent decline from the previous year. This declivity was due largely to reduced activity in the Mining, Construction, Manufacturing, and Wholesale Trade sectors. As poor economic times continued, sales tax collections endured further declines. During fiscal year 1988, collections were off 1.5 percent from the year prior, rebounding only slightly in fiscal year 1989 to 0.23 percent over FY 1988.

Sales tax collections were up significantly in fiscal year 1990, yielding a total of $177,650,266. At 5.56 percent over the 1989 period, this revenue source registered the largest annual increase since fiscal year 1982. Receipts in 9 of the 10 industrial sectors were over previous levels.

Annual sales tax collections for eighteen counties increased over previous year levels. Sheridan county revealed the most sizable increase of 44.9% over fiscal year 1989. This large increase was due mainly to the adoption of the capital facilities option tax in September, 1989. Other significant increases were realized in Niobrara county (24.2%), Sweetwater county (18.2%), Platte county (17.9%), Sublette county (14.6%), and Lincoln county (14.4%). The increases in total sales collections for Niobrara and Platte counties stemmed heavily from major growth in the Service and

Transportation sectors. Sweetwater county realized a significant increase in the Mining sector (68.4%), along with major growth in the Manufacturing, and Wholesale Trade sectors. In Sublette county, a 90 percent increase in the Manufacturing sector, along with a major boost from the Service and Mining sectors, were the heavyweights behind that county's total sales tax increase. Construction shot up dramatically (222.4%) in Lincoln county, along with major increases in the Wholesale Trade and Service sectors. Out of state sales tax collections were up notably, at 11.5 percent over FY 1989 collections.

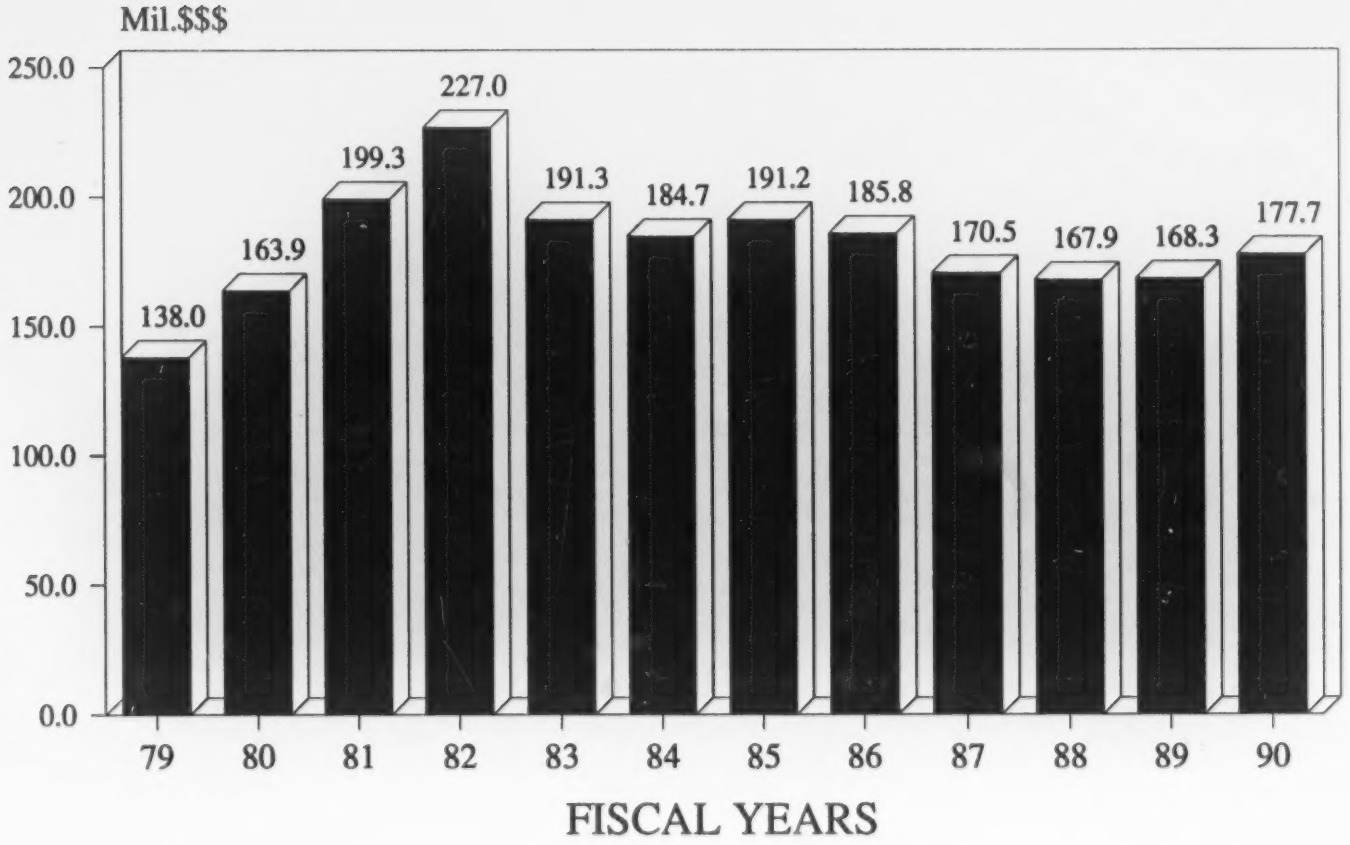
The largest single decline in sales tax collections was seen in Hot Springs county, dipping nearly 7 percent below the year earlier level. This reduction in sales revenue resulted from continued decadence in the Manufacturing (-70.1%), Wholesale Trade (-48.8%), and Mining (-7.2%) sectors. Following closely behind Hot Springs in declining sales tax collections was Uinta county, at -6.4 percent below fiscal year 1989. Uinta county's collection decline reflects a large refund paid to the State for over reporting of taxes. Carbon, Laramie, and Big Horn counties also realized declining sales tax collections of -4.8, -4.2, and -2.8 percent, respectively. The decline in Carbon county's total resulted from a substantial downturn in the Construction (-25.0%), Service (-21.0%), and Transportation (-17.7%) sectors. Declines in 7 of the 10 industrial sectors were responsible for Laramie county's reduced total. The decline in Big Horn's total resulted from reduced activity in 6 of the 10 industrial sectors.

Growth rates for the past twelve years can be found on page 24. Only the 3 percent sales tax collections (no optional taxes) were used for this comparison. Monthly sales tax collections (state) are provided on page 25 for seasonal analysis.

TOTAL SALES TAX COLLECTIONS

WYOMING

FY 1979 THROUGH FY 1990



Source: Dept. of Revenue and Taxation

TOTAL **SALES TAX COLLECTIONS BY COUNTY** *TOTAL*

	FY 1979	*FY 1980*	*FY 1981*	*FY 1982*	*FY 1983*	*FY 1984*
ALBANY	$4,197,458	$4,509,039	$4,825,046	$5,359,815	$5,331,432	$5,735,598
BIG HORN	$1,541,337	$1,656,304	$1,837,238	$2,088,852	$1,937,078	$1,943,263
CAMPBELL	$10,139,378	$12,415,329	$17,480,418	$21,047,796	$18,543,547	$18,057,766
CARBON	$6,307,194	$7,414,108	$8,301,490	$8,347,089	$7,215,417	$6,683,130
CONVERSE	$2,734,942	$3,710,726	$4,167,995	$4,643,109	$3,880,991	$4,027,450
CROOK	$868,907	$1,079,803	$1,239,161	$1,879,085	$1,340,828	$1,432,013
FREMONT	$7,452,502	$8,754,272	$9,849,142	$10,507,600	$8,962,289	$8,102,924
GOSHEN	$1,797,282	$1,916,361	$2,102,331	$2,042,144	$2,062,680	$2,275,304
HOT SPRINGS	$1,666,332	$1,872,851	$2,256,801	$2,346,435	$2,421,633	$2,559,250
JOHNSON	$1,200,685	$1,547,814	$1,785,480	$2,185,409	$2,105,748	$2,123,993
LARAMIE	$13,546,908	$14,931,888	$16,300,471	$17,120,591	$17,602,531	$19,096,475
LINCOLN	$1,576,765	$2,045,752	$3,061,198	$3,858,899	$3,205,749	$3,090,964
NATRONA	$34,682,188	$41,920,126	$49,063,103	$55,498,373	$40,665,528	$37,722,896
NIOBRARA	$550,141	$646,659	$730,781	$778,366	$744,539	$833,814
PARK	$5,006,589	$5,468,003	$7,032,019	$7,431,888	$7,162,553	$7,694,266
PLATTE	$2,260,268	$2,269,001	$2,365,782	$1,714,008	$1,527,437	$1,612,656
SHERIDAN	$4,756,405	$5,928,603	$6,599,020	$6,537,361	$6,880,938	$7,242,287
SUBLETTE	$950,556	$1,125,630	$1,377,659	$1,694,766	$1,344,130	$1,366,309
SWEETWATER	$13,369,180	$17,214,623	$21,863,880	$23,139,213	$17,559,900	$15,019,638
TETON	$4,663,478	$4,959,580	$5,446,732	$6,281,008	$6,486,470	$6,944,721
UINTA	$2,900,088	$4,235,241	$7,205,938	$11,918,189	$11,997,175	$10,288,760
WASHAKIE	$2,370,989	$2,661,134	$3,021,157	$2,984,835	$2,571,394	$2,631,528
WESTON	$1,812,105	$1,943,785	$2,439,653	$3,001,744	$2,681,827	$2,460,689
OUT OF STATE	$11,649,361	$13,705,419	$18,969,311	$24,974,940	$17,106,138	$15,870,405
STATE OF WYOMING	$138,001,037	$163,890,276	$199,272,639	$227,011,946	$191,266,926	$184,715,909

Source: State of Wyoming, Department of Revenue and Taxation

TOTAL **SALES TAX COLLECTIONS BY COUNTY** *TOTAL*

	FY 1985	*FY 1986*	*FY 1987*	*FY 1988*	*FY 1989*	*FY 1990*
ALBANY	$5,603,971	$5,558,863	$7,117,165	$8,862,524	$8,547,407	$8,747,708
BIG HORN	$1,986,941	$1,886,947	$1,662,532	$1,808,835	$1,808,738	$1,759,059
CAMPBELL	$19,319,777	$18,137,836	$13,032,107	$14,989,863	$14,698,655	$15,553,011
CARBON	$6,308,720	$6,862,827	$5,463,717	$5,388,181	$5,609,504	$5,338,119
CONVERSE	$3,931,012	$3,498,441	$2,805,624	$2,765,924	$2,646,138	$2,661,092
CROOK	$1,463,085	$1,392,056	$1,076,448	$1,187,829	$1,155,828	$1,189,372
FREMONT	$8,304,420	$7,438,995	$6,548,563	$6,632,831	$6,919,377	$7,201,100
GOSHEN	$2,254,624	$2,166,814	$2,004,269	$1,974,142	$2,527,716	$2,761,308
HOT SPRINGS	$2,480,729	$2,520,024	$1,781,540	$2,042,368	$1,766,091	$1,643,367
JOHNSON	$2,095,482	$1,905,383	$1,583,967	$1,615,719	$1,676,486	$1,710,488
LARAMIE	$20,123,067	$21,835,646	$29,783,618	$25,849,880	$22,517,258	$21,577,051
LINCOLN	$4,213,709	$4,781,193	$3,609,105	$2,588,704	$2,671,519	$3,056,031
NATRONA	$37,465,106	$33,506,550	$26,823,359	$28,790,839	$28,491,568	$29,264,256
NIOBRARA	$737,214	$723,041	$576,404	$516,058	$515,553	$640,117
PARK	$8,201,712	$7,613,920	$6,080,164	$6,709,661	$6,942,434	$7,116,165
PLATTE	$1,567,063	$1,508,324	$1,369,337	$1,396,670	$1,422,915	$1,677,205
SHERIDAN	$7,271,540	$5,430,493	$5,014,537	$5,075,995	$5,773,513	$8,368,357
SUBLETTE	$1,602,231	$2,459,339	$1,339,699	$907,567	$1,079,157	$1,236,507
SWEETWATER	$15,923,031	$17,959,536	$17,792,348	$14,178,316	$14,898,338	$17,603,214
TETON	$7,149,518	$7,882,538	$10,838,639	$9,892,189	$12,612,223	$13,288,134
UINTA	$11,023,031	$10,273,293	$9,488,928	$8,316,819	$6,460,700	$6,050,398
WASHAKIE	$2,731,260	$2,548,387	$1,993,317	$2,118,114	$2,177,111	$2,229,287
WESTON	$2,396,961	$2,126,218	$1,670,816	$1,776,459	$1,813,600	$1,860,538
OUT OF STATE	$17,213,931	$15,752,083	$11,084,628	$12,527,147	$13,556,023	$15,116,270
STATE OF WYOMING	$191,177,520	$185,769,412	$170,540,831	$167,912,634	$168,295,632	$177,650,266

Source: State of Wyoming, Department of Revenue and Taxation

ANNUAL PERCENTAGE CHANGE IN TOTAL SALES TAX COLLECTIONS

	FY78-FY79	*FY79-FY80*	*FY80-FY81*	*FY81-FY82*	*FY82-FY83*	*FY83-FY84*
ALBANY	15.68%	7.42%	7.01%	11.08%	-0.53%	7.58%
BIG HORN	21.12%	7.46%	10.92%	13.70%	-7.27%	0.32%
CAMPBELL	9.46%	22.45%	40.80%	20.41%	-11.90%	-2.62%
CARBON	50.23%	17.55%	11.97%	0.55%	-13.56%	-7.38%
CONVERSE	6.44%	35.68%	12.32%	11.40%	-16.41%	3.77%
CROOK	39.31%	24.27%	14.76%	51.64%	-28.64%	6.80%
FREMONT	25.85%	17.47%	12.51%	6.69%	-14.71%	-9.59%
GOSHEN	17.24%	6.63%	9.70%	-2.86%	1.01%	10.31%
HOT SPRINGS	40.64%	12.39%	20.50%	3.97%	3.20%	5.68%
JOHNSON	18.09%	28.91%	15.36%	22.40%	-3.65%	0.87%
LARAMIE	28.65%	10.22%	9.17%	5.03%	2.81%	8.49%
LINCOLN	18.77%	29.74%	49.64%	26.06%	-16.93%	-3.58%
NATRONA	21.41%	20.87%	17.04%	13.12%	-26.73%	-7.24%
NIOBRARA	13.22%	17.54%	13.01%	6.51%	-4.35%	11.99%
PARK	18.91%	9.22%	28.60%	5.69%	-3.62%	7.42%
PLATTE	30.78%	0.39%	4.27%	-27.55%	-10.89%	5.58%
SHERIDAN	25.38%	24.64%	11.31%	-0.93%	5.26%	5.25%
SUBLETTE	25.47%	18.42%	22.39%	23.02%	-20.69%	1.65%
SWEETWATER	18.44%	28.76%	27.01%	5.83%	-24.11%	-14.47%
TETON	16.82%	6.35%	9.82%	15.32%	3.27%	7.06%
UINTA	38.01%	46.04%	70.14%	65.39%	0.66%	-14.24%
WASHAKIE	25.96%	12.24%	13.53%	-1.20%	-13.85%	2.34%
WESTON	16.56%	7.27%	25.51%	23.04%	-10.66%	-8.25%
OUT OF STATE	59.65%	17.65%	38.41%	31.66%	-31.51%	-7.22%
STATE OF WYOMING	24.63%	18.76%	21.59%	13.92%	-15.75%	-3.43%

ANNUAL PERCENTAGE CHANGE IN TOTAL SALES TAX COLLECTIONS

	FY84-FY85	*FY85-FY86*	*FY86-FY87*	*FY87-FY88*	*FY88-FY89*	*FY89-FY90*
ALBANY	-2.29%	-0.80%	28.03%	24.52%	-3.56%	2.34%
BIG HORN	2.25%	-5.03%	-11.89%	8.80%	-0.01%	-2.75%
CAMPBELL	6.99%	-6.12%	-28.15%	15.02%	-1.94%	5.81%
CARBON	-5.60%	8.78%	-20.39%	-1.38%	4.11%	-4.84%
CONVERSE	-2.39%	-11.00%	-19.80%	-1.42%	-4.33%	0.57%
CROOK	2.17%	-4.85%	-22.67%	10.35%	-2.69%	2.90%
FREMONT	2.49%	-10.42%	-11.97%	1.29%	4.32%	4.07%
GOSHEN	-0.91%	-3.89%	-7.50%	-1.50%	28.04%	9.24%
HOT SPRINGS	-3.07%	1.58%	-29.30%	14.64%	-13.53%	-6.95%
JOHNSON	-1.34%	-9.07%	-16.87%	2.00%	3.76%	2.03%
LARAMIE	5.38%	8.51%	36.40%	-13.21%	-12.89%	-4.18%
LINCOLN	36.32%	13.47%	-24.51%	-28.27%	3.20%	14.39%
NATRONA	-0.68%	-10.57%	-19.95%	7.33%	-1.04%	2.71%
NIOBRARA	-11.59%	-1.92%	-20.28%	-10.47%	-0.10%	24.16%
PARK	6.60%	-7.17%	-20.14%	10.35%	3.47%	2.50%
PLATTE	-2.83%	-3.75%	-9.21%	2.00%	1.88%	17.87%
SHERIDAN	0.40%	-25.32%	-7.66%	1.23%	13.74%	44.94%
SUBLETTE	17.27%	53.49%	-45.53%	-32.26%	18.91%	14.58%
SWEETWATER	6.01%	12.79%	-0.93%	-20.31%	5.08%	18.16%
TETON	2.95%	10.25%	37.50%	-8.73%	27.50%	5.36%
UINTA	7.14%	-6.80%	-7.63%	-12.35%	-22.32%	-6.35%
WASHAKIE	3.79%	-6.70%	-21.78%	6.26%	2.79%	2.40%
WESTON	-2.59%	-11.30%	-21.42%	6.32%	2.09%	2.59%
OUT OF STATE	8.47%	-8.49%	-29.63%	13.01%	8.21%	11.51%
STATE OF WYOMING	3.50%	-2.83%	-8.20%	-1.54%	0.23%	5.56%

COUNTY SALES TAX COLLECTIONS AS A PERCENT OF STATE TOTAL

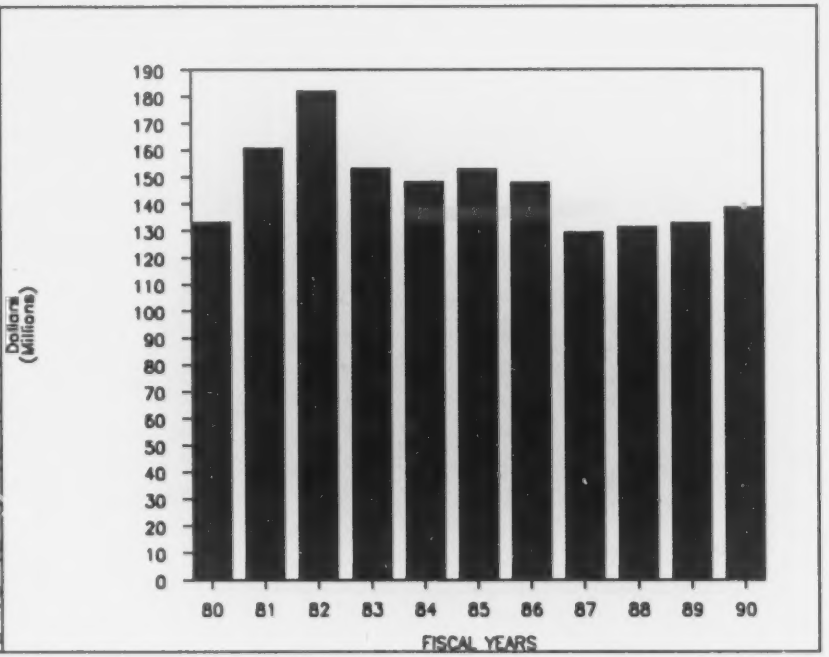
	FISCAL 79	*FISCAL 80*	*FISCAL 81*	*FISCAL 82*	*FISCAL 83*	*FISCAL 84*
ALBANY	3%	3%	2%	2%	3%	3%
BIG HORN	1%	1%	1%	1%	1%	1%
CAMPBELL	7%	8%	9%	9%	10%	10%
CARBON	5%	5%	4%	4%	4%	4%
CONVERSE	2%	2%	2%	2%	2%	2%
CROOK	1%	1%	1%	1%	1%	1%
FREMONT	5%	5%	5%	5%	5%	4%
GOSHEN	1%	1%	1%	1%	1%	1%
HOT SPRINGS	1%	1%	1%	1%	1%	1%
JOHNSON	1%	1%	1%	1%	1%	1%
LARAMIE	10%	9%	8%	8%	9%	10%
LINCOLN	1%	1%	2%	2%	2%	2%
NATRONA	25%	26%	25%	24%	21%	20%
NIOBRARA	0%	0%	0%	0%	0%	0%
PARK	4%	3%	4%	3%	4%	4%
PLATTE	2%	1%	1%	1%	1%	1%
SHERIDAN	3%	4%	3%	3%	4%	4%
SUBLETTE	1%	1%	1%	1%	1%	1%
SWEETWATER	10%	11%	11%	10%	9%	8%
TETON	3%	3%	[illegible]%	3%	3%	4%
UINTA	2%	3%	4%	5%	6%	6%
WASHAKIE	2%	2%	2%	1%	1%	1%
WESTON	1%	1%	1%	1%	1%	1%
OUT OF STATE	8%	8%	10%	11%	9%	9%
STATE OF WYOMING	100%	100%	100%	100%	100%	100%

COUNTY SALES TAX COLLECTIONS AS A PERCENT OF STATE TOTAL

	FISCAL 85	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*	*FISCAL 90*
ALBANY	3%	3%	4%	5%	5%	5%
BIG HORN	1%	1%	1%	1%	1%	1%
CAMPBELL	10%	10%	8%	9%	9%	9%
CARBON	3%	4%	3%	3%	3%	3%
CONVERSE	2%	2%	2%	2%	2%	1%
CROOK	1%	1%	1%	1%	1%	1%
FREMONT	4%	4%	4%	4%	4%	4%
GOSHEN	1%	1%	1%	1%	2%	2%
HOT SPRINGS	1%	1%	1%	1%	1%	1%
JOHNSON	1%	1%	1%	1%	1%	1%
LARAMIE	11%	12%	17%	15%	13%	12%
LINCOLN	2%	3%	2%	2%	2%	2%
NATRONA	20%	18%	16%	17%	17%	16%
NIOBRARA	0%	0%	0%	0%	0%	0%
PARK	4%	4%	4%	4%	4%	4%
PLATTE	1%	1%	1%	1%	1%	1%
SHERIDAN	4%	3%	3%	3%	3%	5%
SUBLETTE	1%	1%	1%	1%	1%	1%
SWEETWATER	8%	10%	10%	8%	9%	10%
TETON	4%	4%	6%	6%	7%	7%
UINTA	6%	6%	6%	5%	4%	3%
WASHAKIE	1%	1%	1%	1%	1%	1%
WESTON	1%	1%	1%	1%	1%	1%
OUT OF STATE	9%	8%	6%	7%	8%	9%
STATE OF WYOMING	100%	100%	100%	100%	100%	100%

3% SALES TAX COLLECTIONS *
FISCAL YEAR 1980 THROUGH FISCAL YEAR 1990

	3% SALES TAX COLLECTED	*ANNUAL % CHANGE*
FISCAL 1980	$133,438,696	17.75%
FISCAL 1981	$161,037,584	20.68%
FISCAL 1982	$182,359,751	13.24%
FISCAL 1983	$153,492,642	-15.83%
FISCAL 1984	$148,449,636	-3.29%
FISCAL 1985	$153,274,931	3.25%
FISCAL 1986	$148,256,789	-3.27%
FISCAL 1987	$129,539,290	-12.63%
FISCAL 1988	$131,437,136	1.47%
FISCAL 1989	$133,045,694	1.22%
FISCAL 1990	$138,894,315	4.40%



* Includes only the state 3 percent tax collections.

TOTAL SALES TAX COLLECTIONS BY MONTH

JULY 1970 THROUGH JUNE 1990

YEAR	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
1970	**	**	**	**	**	**	$2,623,274	$2,830,012	$2,760,983	$2,775,389	$2,434,737	$2,200,747
1971	$2,328,265	$2,280,891	$2,173,912	$2,115,138	$2,346,472	$2,350,242	$2,733,548	$3,113,921	$2,961,330	$2,765,730	$2,793,526	$2,569,911
1972	$2,695,240	$2,453,429	$2,562,105	$2,425,145	$2,685,448	$2,854,414	$3,063,307	$3,607,723	$3,329,625	$3,350,228	$3,153,329	$2,868,379
1973	$3,172,307	$3,157,041	$2,840,700	$2,870,255	$3,046,771	$3,350,613	$3,655,007	$4,173,834	$3,851,200	$3,949,144	$3,682,266	$3,299,513
1974	$4,320,446	$3,531,193	$3,403,453	$3,719,417	$4,137,752	$4,145,242	$3,917,363	$5,981,677	$5,212,091	$5,215,398	$4,999,609	$4,354,788
1975	$5,504,680	$5,062,043	$4,894,856	$4,805,169	$5,813,067	$4,597,495	$6,483,142	$6,696,405	$6,814,367	$6,922,849	$6,194,672	$5,927,125
1976	$6,276,326	$5,863,560	$5,510,678	$5,486,030	$5,779,391	$6,120,249	$5,829,589	$7,409,448	$7,552,024	$7,370,150	$6,998,210	$6,698,455
1977	$7,283,083	$6,801,308	$6,941,357	$6,829,769	$7,874,929	$8,667,436	$7,748,874	$9,365,107	$9,158,017	$8,467,037	$8,494,772	$9,175,392
1978	$8,824,463	$8,743,758	$10,487,967	$9,646,440	$9,990,841	$10,623,171	$10,895,023	$9,111,479	$12,347,957	$12,104,127	$11,108,914	$13,191,999
1979	$11,127,799	$12,016,819	$10,831,148	$10,599,831	$11,778,165	$12,191,308	$12,260,390	$15,223,688	$12,713,872	$13,504,058	$11,248,483	$10,759,114
1980	$12,974,035	$13,776,294	$13,067,535	$14,991,290	$15,039,971	$18,325,065	$16,696,726	$16,487,156	$17,257,000	$17,216,113	$15,183,463	$17,209,395
1981	$16,419,365	$15,752,067	$17,320,714	$15,135,454	$17,624,747	$16,970,428	$18,621,186	$17,863,880	$18,142,973	$18,792,515	$18,505,901	$19,976,559
1982	$18,057,537	$20,375,689	$21,148,044	$19,451,908	$18,336,795	$17,738,548	$18,274,135	$17,969,923	$18,574,106	$17,653,132	$15,341,155	$16,977,887
1983	$18,006,067	$12,949,074	$15,304,623	$12,091,577	$14,046,983	$14,078,255	$12,754,570	$17,173,331	$15,705,769	$16,143,367	$15,592,444	$15,837,535
1984	$16,526,910	$15,857,870	$15,631,887	$13,720,309	$14,883,646	$14,888,259	$14,386,022	$15,985,102	$18,930,124	$17,447,007	$17,808,984	$16,552,789
1985	$16,551,403	$15,220,487	$15,795,548	$13,355,357	$15,982,121	$13,162,559	$16,674,525	$16,265,618	$16,975,384	$19,141,630	$15,206,063	$17,037,893
1986	$16,321,032	$14,145,817	$14,160,430	$12,006,831	$11,848,274	$13,951,457	$18,133,578	$12,730,505	$18,513,583	$14,997,444	$13,070,149	$16,391,006
1987	$12,882,732	$12,751,257	$12,825,679	$12,525,940	$12,625,584	$13,093,375	$13,841,213	$14,012,470	$14,847,398	$15,631,248	$13,162,983	$15,509,937
1988	$12,518,071	$14,395,848	$13,613,464	$13,211,423	$12,932,465	$14,225,190	$14,064,978	$16,867,526	$15,766,637	$15,160,998	$14,199,581	$14,178,377
1989	$12,148,425	$13,167,629	$14,109,650	$11,162,300	$13,393,398	$14,076,111	$12,128,503	$18,172,259	$15,250,653	$15,961,607	$15,407,043	$15,451,030
1990	$14,561,542	$14,753,963	$14,678,675	$12,557,534	$15,362,472	$13,968,158						

** *Data Not Available*

The monthly figures include Penalty & Interest, and Bond monies.

Source: Department of Revenue and Taxation

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SECTION II

SALES TAX COLLECTIONS

STATE AND COUNTY
BY MAJOR INDUSTRIAL SECTOR

SALES TAX COLLECTIONS BY MAJOR INDUSTRIAL SECTOR

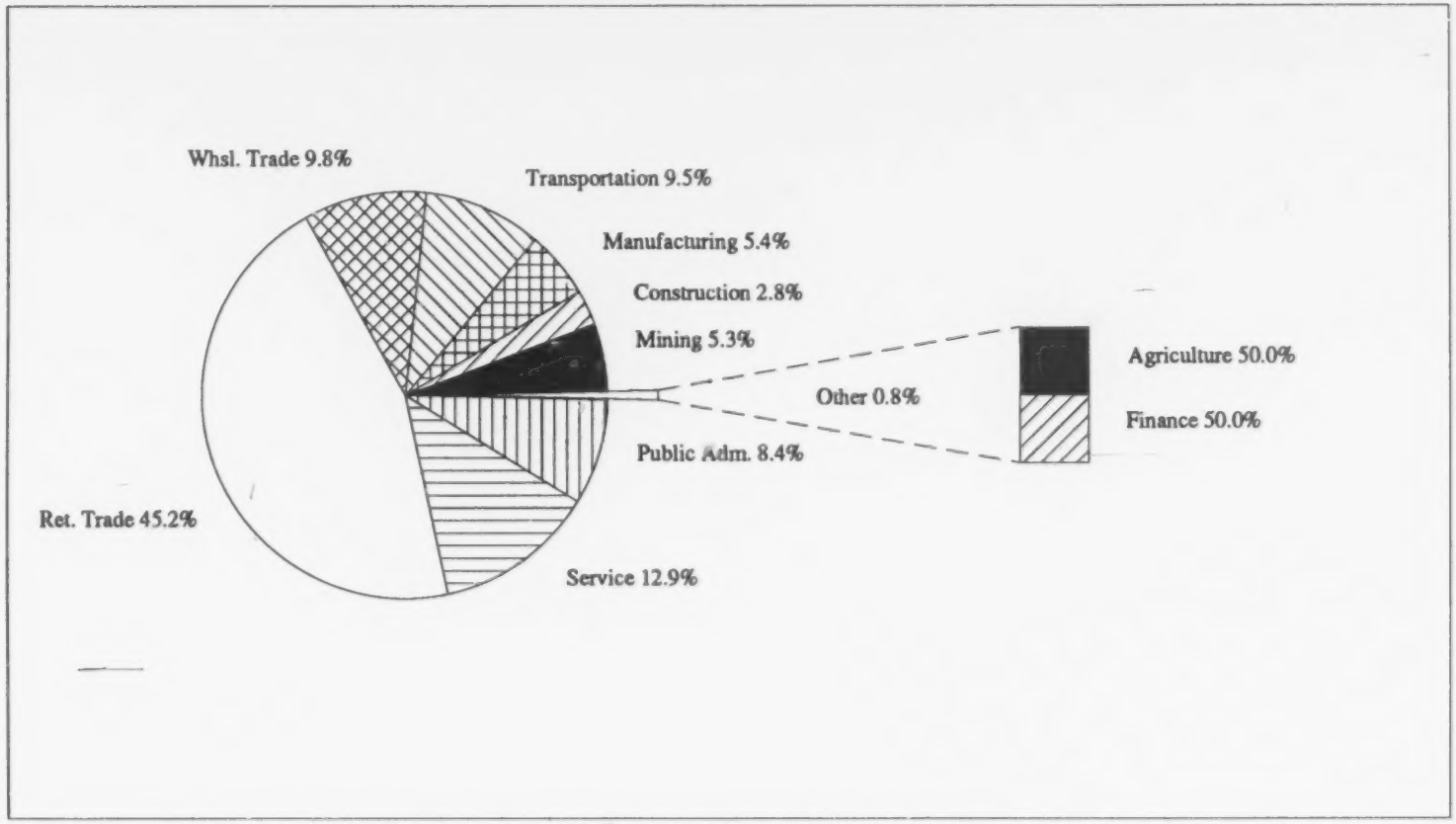
This section of the report contains state and county sales tax collections by major industrial sector. A brief explanation of each sector can be found in the glossary.

Total state sales tax collections grew 5.6 percent from fiscal year 1989 to fiscal year 1990. Total collections in 9 of the 10 sectors were above previous year levels. The Mining sector exhibited the most significant increase in sales tax collections, at 10.9 percent over fiscal year 1989. The Agriculture sector, at 9.9 percent over the year earlier level, showed the second largest increase. Manufacturing in Wyoming grew substantially, nearly 9 percent over the previous year. The Wholesale Trade, Public Administration, and Service sectors all exhibited growth over fiscal year 1989 levels of better than 8 percent. Construction and Retail Trade increased better than 5 percent from year earlier levels. The Finance sector, comprised mainly of establishments involved in fields of finance, insurance, and real estate, showed nearly a 4 percent growth in activity from fiscal year 1989. The only major sector indicating a decline from fiscal year 1989 was the Transportation sector, at -4.1 percent.

The graph on page 30 displays each of the industrial sector's contribution, and relative importance to total sales tax collections for fiscal year 1990. Pages 31 through 75 display state and county sales tax totals by specific sector.

SALES TAX COLLECTIONS - FY 1990

By Major Industrial Sector



TOTAL FY 90 = $177.7 Million

Source: Department of Revenue & Taxation

SALES TAX COLLECTIONS BY MAJOR SECTOR

AGRICULTURE

	FY 1979	*FY 1980*	*FY 1981*	*FY 1982*	*FY 1983*	*FY 1984*
ALBANY	$6,118	$7,110	$4,555	$6,380	$5,355	$5,594
BIG HORN	$15,073	$17,052	$20,828	$26,469	$17,648	$17,716
CAMPBELL	$21,976	$20,682	$27,123	$28,822	$26,218	$26,616
CARBON	$5,194	$5,384	$7,346	$10,691	$11,687	$8,114
CONVERSE	$7,811	$7,932	$5,874	$5,877	$10,185	$12,840
CROOK	$2,106	$4,277	$5,080	$4,867	$3,675	$2,114
FREMONT	$8,994	$7,064	$13,597	$18,382	$15,053	$17,175
GOSHEN	$12,195	$6,137	$6,829	$5,507	$13,014	$9,289
HOT SPRINGS	$0	$0	$0	$60	$14	$2,126
JOHNSON	$1,573	$1,386	$4,000	$3,868	$8,072	$3,799
LARAMIE	$15,405	$13,004	$8,947	$13,560	$16,247	$10,383
LINCOLN	$2,853	$6,410	$8,171	$8,189	$9,539	$10,926
NATRONA	$40,090	$62,635	$173,007	$199,415	$194,826	$154,797
NIOBRARA	$603	$1,285	$1,079	$1,911	$1,621	$2,555
PARK	$5,053	$7,020	$7,183	$6,090	$9,536	$12,059
PLATTE	$6,307	$4,125	$10,786	$5,559	$4,516	$4,345
SHERIDAN	$7,869	$8,788	$17,311	$26,234	$37,156	$41,475
SUBLETTE	$1,364	$1,314	$1,516	$1,934	$1,082	$747
SWEETWATER	$2,025	$1,915	$2,746	$8,056	$7,705	$6,804
TETON	$360	$31,730	$18,638	$75,588	$84,344	$84,962
UINTA	$80,467	$107,546	$73,668	$53,090	$56,593	$50,469
WASHAKIE	$10,182	$7,074	$5,309	$6,518	$5,534	$9,913
WESTON	$4,477	$5,054	$1,904	$2,124	$1,897	$2,232
OUT OF STATE	$7,685	$9,346	$4,906	$3,537	$7,461	$7,820
STATE OF WYOMING	$265,778	$344,335	$430,425	$522,746	$548,996	$504,891

Source: State of Wyoming, Department of Revenue and Taxation

SALES TAX COLLECTIONS BY MAJOR SECTOR

AGRICULTURE

	FY 1985	*FY 1986*	*FY 1987*	*FY 1988*	*FY 1989*	*FY 1990*
ALBANY	$7,378	$4,340	$4,301	$7,580	$10,218	$16,994
BIG HORN	$17,186	$2,468	$15,980	$21,682	$9,385	$4,833
CAMPBELL	$29,596	$35,802	$22,583	$29,659	$31,328	$30,793
CARBON	$6,436	$7,684	$9,048	$15,289	$16,635	$16,362
CONVERSE	$14,313	$11,612	$9,821	$12,957	$13,569	$17,031
CROOK	$2,220	$1,917	$1,933	$2,277	$3,200	$4,678
FREMONT	$15,200	$15,012	$10,571	$10,639	$11,722	$17,093
GOSHEN	$14,386	$13,326	$12,296	$13,696	$17,548	$20,596
HOT SPRINGS	$1,673	$1,221	$1,198	$1,946	$4,818	$5,547
JOHNSON	$3,161	$3,183	$3,428	$3,378	$4,666	$6,458
LARAMIE	$24,895	$22,547	$28,328	$34,306	$54,951	$69,397
LINCOLN	$12,182	$10,725	$12,781	$15,329	$14,953	$16,932
NATRONA	$150,820	$148,969	$136,799	$97,722	$182,115	$153,234
NIOBRARA	$3,619	$4,019	$2,249	$2,270	$3,641	$2,996
PARK	$13,091	$10,926	$13,667	$11,800	$13,312	$19,698
PLATTE	$5,856	$4,362	$3,117	$856	$1,207	$4,599
SHERIDAN	$35,101	$26,818	$23,985	$27,552	$29,051	$47,895
SUBLETTE	$1,068	$547	$411	$322	$245	$652
SWEETWATER	$7,236	$7,719	$6,306	$14,779	$19,370	$27,230
TETON	$70,773	$90,850	$108,159	$91,483	$122,254	$124,680
UINTA	$41,897	$34,329	$23,737	$28,648	$40,651	$58,070
WASHAKIE	$9,060	$5,683	$5,955	$5,478	$4,603	$5,648
WESTON	$2,139	$1,224	$1,282	$2,596	$3,761	$3,548
OUT OF STATE	$10,542	$8,774	$6,179	$7,729	$5,275	$4,775
STATE OF WYOMING	$499,846	$473,983	$464,114	$459,973	$618,477	$679,740

Source: State of Wyoming, Department of Revenue and Taxation

SALES TAX COLLECTIONS BY MAJOR SECTOR

MINING

	FY 1979	*FY 1980*	*FY 1981*	*FY 1982*	*FY 1983*	*FY 1984*
ALBANY	$23,725	$32,885	$30,471	$22,044	$22,900	$26,339
BIG HORN	$55,714	$82,859	$59,688	$81,559	$49,257	$35,537
CAMPBELL	$1,289,684	$1,907,152	$3,046,737	$4,020,801	$3,081,570	$2,984,609
CARBON	$675,825	$681,370	$988,010	$867,256	$706,990	$229,861
CONVERSE	$79,013	$255,890	$303,061	$483,047	$199,823	$169,865
CROOK	$137,113	$179,803	$239,614	$700,347	$198,451	$240,340
FREMONT	$735,098	$934,399	$1,380,762	$1,540,758	$855,169	$122,909
GOSHEN	$292	$331	$351	$279	$1,387	$537
HOT SPRINGS	$95,482	$129,508	$192,247	$215,382	$233,521	$297,136
JOHNSON	$82,124	$246,738	$223,702	$208,445	$203,407	$177,958
LARAMIE	$68,043	$93,535	$76,292	$57,554	$4,526	$45,824
LINCOLN	$36,258	$79,664	$330,183	$398,043	$230,264	$214,327
NATRONA	$2,658,588	$3,776,281	$5,563,082	$6,606,060	$4,057,231	$3,105,033
NIOBRARA	$3,387	$5,926	$24,967	$3,817	$8,273	$4,632
PARK	$283,264	$362,740	$542,520	$574,001	$377,804	$446,944
PLATTE	$809	$500	$925	$255	$387	$307
SHERIDAN	$18,999	$47,757	$58,737	$40,915	$29,796	$21,621
SUBLETTE	$76,868	$64,154	$35,185	$56,673	$78,571	$65,949
SWEETWATER	$2,528,779	$2,986,250	$3,977,772	$4,391,926	$2,725,557	$1,647,252
TETON	$4,460	$5,122	$5,161	$4,640	$5,305	$3,999
UINTA	$189,049	$382,148	$1,068,627	$2,110,680	$1,898,672	$1,185,876
WASHAKIE	$453,805	$589,296	$551,488	$368,203	$252,078	$277,060
WESTON	$247,907	$333,456	$488,227	$719,668	$628,781	$397,537
OUT OF STATE	$1,068,864	$1,460,361	$2,544,181	$3,018,674	$2,000,256	$3,142,262
STATE OF WYOMING	**$10,813,152**	**$14,625,646**	**$21,714,266**	**$26,405,781**	**$17,857,266**	**$14,837,597**

Source: State of Wyoming, Department of Revenue and Taxation

SALES TAX COLLECTIONS BY MAJOR SECTOR

MINING

	FY 1985	*FY 1986*	*FY 1987*	*FY 1988*	*FY 1989*	*FY 1990*
ALBANY	$19,655	$16,014	$99	$516	($50)	$2,120
BIG HORN	$17,493	$15,837	$3,863	$15,490	$12,460	$5,290
CAMPBELL	$3,276,433	$3,198,518	$1,954,296	$2,790,170	$2,849,573	$2,865,824
CARBON	$182,488	$153,995	$93,982	$87,538	$108,830	$107,708
CONVERSE	$155,250	$110,048	$105,832	$135,223	$97,956	$154,349
CROOK	$238,861	$92,396	$17,922	$73,830	$44,331	$33,750
FREMONT	$463,539	$299,607	$139,364	$233,871	$131,927	$110,325
GOSHEN	$1,817	$1,730	$2,817	$4,825	$4,498	$5,697
HOT SPRINGS	$273,482	$277,262	$138,260	$252,543	$203,137	$188,471
JOHNSON	$126,089	$121,361	$74,271	$92,691	$85,140	$60,419
LARAMIE	$19,215	$7,745	$4,020	$1,804	$37,829	$17,127
LINCOLN	$523,315	($536,749)	$14,894	$6,584	$14,835	$17,871
NATRONA	$3,177,893	$2,342,558	$1,026,619	$1,321,467	$981,549	$1,008,785
NIOBRARA	$4,768	$6,518	$1,687	$1,823	$1,578	$1,904
PARK	$678,771	$495,966	$167,583	$224,154	$188,608	$228,100
PLATTE	$212	$152	$957	$991	$65	$1,246
SHERIDAN	$19,134	$12,818	$8,126	$7,539	$27,275	$15,389
SUBLETTE	$95,957	$64,589	$107,687	$43,840	$61,085	$77,769
SWEETWATER	$1,739,567	$2,196,727	$3,937,528	$1,358,370	$1,588,037	$2,674,959
TETON	$4,271	$5,806	$4,816	$9,224	$8,292	$8,777
UINTA	$1,279,029	$856,221	$309,407	$416,020	$387,011	$491,534
WASHAKIE	$332,368	$248,125	$64,456	$134,789	$157,745	$143,700
WESTON	$446,595	$333,151	$154,114	$265,501	$242,586	$279,766
OUT OF STATE	$2,951,531	$1,893,624	$722,645	$970,144	$1,289,815	$951,809
STATE OF WYOMING	$15,934,201	$12,214,039	$9,055,245	$8,448,947	$8,525,213	$9,452,687

Source: State of Wyoming, Department of Revenue and Taxation

SALES TAX COLLECTIONS BY MAJOR SECTOR

CONSTRUCTION

	FY 1979	*FY 1980*	*FY 1981*	*FY 1982*	*FY 1983*	*FY 1984*
ALBANY	$103,692	$86,662	$111,406	$335,209	$119,619	$153,688
BIG HORN	$21,478	$25,410	$26,987	$41,745	$50,882	$32,431
CAMPBELL	$388,239	$493,104	$552,899	$645,314	$640,574	$417,248
CARBON	$108,728	$149,436	$154,212	$144,634	$141,536	$168,885
CONVERSE	$112,522	$156,904	$182,426	$142,809	$90,417	$84,072
CROOK	$34,675	$51,217	$66,886	$115,266	$93,570	$78,046
FREMONT	$229,675	$256,628	$323,482	$355,063	$273,746	$275,122
GOSHEN	$34,043	$56,937	$68,075	$44,549	$40,008	$72,580
HOT SPRINGS	$38,184	$51,542	$54,506	$64,356	$59,719	$76,631
JOHNSON	$44,240	$42,450	$53,523	$45,410	$34,822	$46,236
LARAMIE	$623,217	$713,360	$750,860	$633,762	$510,979	$475,303
LINCOLN	$62,148	$92,468	$80,259	$412,439	$155,622	$138,210
NATRONA	$1,324,102	$1,768,053	$1,765,937	$2,096,449	$1,468,756	$1,803,261
NIOBRARA	$16,566	$24,227	$20,894	$18,983	$21,185	$23,489
PARK	$213,877	$235,994	$280,956	$239,327	$269,541	$231,168
PLATTE	$136,730	$102,943	$50,459	$27,442	$27,445	$22,239
SHERIDAN	$158,684	$190,033	$175,039	$178,658	$163,703	$130,010
SUBLETTE	$46,069	$52,276	$96,452	$124,377	$61,409	$68,602
SWEETWATER	$199,234	$297,628	$975,495	$496,001	$249,351	$219,613
TETON	$126,273	$169,385	$190,419	$196,980	$150,017	$159,704
UINTA	$113,776	$206,688	$324,128	$749,019	$723,327	$480,107
WASHAKIE	$61,689	$95,972	$118,400	$173,451	$167,737	$66,302
WESTON	$14,481	$29,711	$39,297	$39,065	$39,710	$32,085
OUT OF STATE	$558,325	$686,100	$870,100	$991,019	$708,691	$475,343
STATE OF WYOMING	$4,770,649	$6,034,141	$7,334,256	$8,139,050	$6,262,204	$5,729,757

Source: State of Wyoming, Department of Revenue and Taxation

CONSTRUCTION

SALES TAX COLLECTIONS BY MAJOR SECTOR

CONSTRUCTION

	FY 1985	*FY 1986*	*FY 1987*	*FY 1988*	*FY 1989*	*FY 1990*
ALBANY	$155,804	$130,095	$141,805	$240,333	$195,462	$191,549
BIG HORN	$36,382	$36,712	$33,776	$61,521	$37,373	$20,108
CAMPBELL	$519,089	$356,511	$309,958	$402,108	$436,703	$398,928
CARBON	$151,889	$98,971	$120,467	$149,330	$137,310	$102,916
CONVERSE	$76,902	$119,822	$52,980	$31,345	$31,427	$31,524
CROOK	$80,048	$82,289	$78,905	$97,581	$61,007	$44,199
FREMONT	$230,726	$214,355	$138,667	$120,235	$109,270	$136,974
GOSHEN	$58,550	$62,204	$41,582	$42,576	$56,305	$62,293
HOT SPRINGS	$58,058	$48,754	$29,774	$30,734	$31,940	$30,299
JOHNSON	$38,556	$33,241	$17,013	$40,192	$38,235	$37,760
LARAMIE	$319,271	$406,644	$526,565	$626,065	$506,177	$477,670
LINCOLN	$472,567	$1,510,554	$701,567	$34,231	$45,189	$145,695
NATRONA	$1,040,800	$1,078,612	$690,566	$906,067	$967,845	$974,254
NIOBRARA	$30,247	$24,772	$38,243	$16,205	$14,268	$11,349
PARK	$232,289	$204,808	$190,143	$258,511	$276,012	$287,417
PLATTE	$19,191	$18,918	$24,506	$15,709	$26,899	$26,645
SHERIDAN	$118,327	$148,481	$82,522	$62,822	$126,842	$151,329
SUBLETTE	$165,833	$955,533	$234,256	$30,048	$28,112	$30,782
SWEETWATER	$243,340	$315,708	$258,356	$324,212	$378,907	$374,864
TETON	$157,833	$176,934	$200,513	$182,904	$308,385	$405,699
UINTA	$592,097	$549,500	$1,174,041	$279,170	$383,816	$292,529
WASHAKIE	$82,654	$69,781	$35,170	$42,154	$43,767	$34,735
WESTON	$32,854	$31,058	$25,792	$34,369	$35,659	$28,778
OUT OF STATE	$550,112	$774,566	$357,503	$464,372	$366,126	$607,219
STATE OF WYOMING	$5,462,372	$7,448,844	$5,504,670	$4,492,794	$4,644,147	$4,905,516

Source: State of Wyoming, Department of Revenue and Taxation

SALES TAX COLLECTIONS BY MAJOR SECTOR

MANUFACTURING

	FY 1979	*FY 1980*	*FY 1981*	*FY 1982*	*FY 1983*	*FY 1984*
ALBANY	$118,587	$156,943	$153,783	$161,797	$114,071	$96,518
BIG HORN	$40,441	$48,506	$67,216	$92,782	$61,677	$50,072
CAMPBELL	$212,800	$356,665	$506,535	$718,936	$618,040	$541,823
CARBON	$152,982	$177,532	$246,125	$205,703	$123,763	$94,175
CONVERSE	$41,692	$54,319	$39,485	$92,048	$82,918	$92,847
CROOK	$44,661	$65,021	$82,610	$103,735	$80,562	$62,362
FREMONT	$220,699	$352,035	$333,117	$323,914	$254,021	$374,950
GOSHEN	$17,708	$20,884	$41,175	$61,298	$65,084	$56,173
HOT SPRINGS	$4,361	$34,739	$70,759	$72,217	$44,910	$92,770
JOHNSON	$35,546	$42,146	$44,446	$65,952	$83,725	$91,538
LARAMIE	$200,775	$203,480	$249,153	$336,340	$327,028	$357,255
LINCOLN	$100,967	$124,017	$207,298	$272,619	$211,498	$185,981
NATRONA	$1,113,297	$1,823,963	$2,570,656	$3,710,263	$2,865,357	$2,227,681
NIOBRARA	$3,518	$7,702	$9,446	$10,557	$20,576	$23,611
PARK	$202,293	$166,281	$300,388	$359,203	$221,476	$243,459
PLATTE	$12,395	$8,897	$8,883	$28,866	$17,851	$12,413
SHERIDAN	$224,473	$262,799	$269,314	$264,486	$252,972	$226,521
SUBLETTE	$8,107	$8,664	$12,442	$49,085	$50,686	$48,998
SWEETWATER	$255,610	$381,504	$464,371	$528,255	$351,274	$532,210
TETON	$50,786	$49,994	$57,583	$64,629	$75,752	$82,430
UINTA	$17,673	$7,241	$279,018	$1,338,655	$973,474	$845,309
WASHAKIE	$12,429	$19,963	$29,453	$28,896	$48,377	$49,742
WESTON	$55,106	$66,607	$66,294	$160,807	$114,002	$142,641
OUT OF STATE	$1,438,301	$1,564,561	$2,296,053	$4,022,768	$2,152,069	$1,759,466
STATE OF WYOMING	$4,585,209	$6,004,421	$8,401,466	$13,072,200	$9,198,168	$8,285,572

Source: State of Wyoming, Department of Revenue and Taxation

MANUFACTURING **SALES TAX COLLECTIONS BY MAJOR SECTOR** *MANUFACTURING*

	FY 1985	*FY 1986*	*FY 1987*	*FY 1988*	*FY 1989*	*FY 1990*
ALBANY	$125,401	$117,605	$164,891	$196,513	$145,182	$155,834
BIG HORN	$50,021	$45,907	$27,355	$56,654	$57,379	$51,408
CAMPBELL	$666,356	$608,661	$447,437	$866,954	$728,527	$801,522
CARBON	$96,513	$125,341	$105,654	$101,379	$99,894	$105,780
CONVERSE	$95,992	$80,864	$101,682	$93,676	$96,209	$52,932
CROOK	$58,437	$58,177	$32,509	$46,075	$40,108	$12,361
FREMONT	$338,056	$182,767	$211,941	$165,410	$183,807	$164,761
GOSHEN	$58,991	$41,941	$60,415	$44,296	$68,722	$67,667
HOT SPRINGS	$73,333	$86,432	$63,390	$61,040	$19,102	$5,709
JOHNSON	$96,241	$73,513	$55,918	$93,408	$105,805	$83,202
LARAMIE	$419,628	$487,321	$548,377	$622,562	$617,265	$841,169
LINCOLN	$304,572	$560,778	$181,625	$195,657	$192,031	$185,172
NATRONA	$2,566,369	$2,288,672	$1,429,459	$2,135,827	$2,125,052	$2,409,493
NIOBRARA	$10,531	$84,022	$10,267	$8,308	$6,770	$8,965
PARK	$242,884	$182,600	$162,915	$317,650	$297,185	$230,011
PLATTE	$11,326	$15,694	$14,709	$19,914	$17,854	$32,541
SHERIDAN	$219,099	$168,723	$135,993	$173,827	$181,412	$300,152
SUBLETTE	$46,689	$52,594	$26,194	$36,652	$43,615	$82,780
SWEETWATER	$553,141	$510,786	$355,178	$679,653	$564,022	$722,554
TETON	$122,293	$141,736	$174,032	$222,337	$268,653	$253,018
UINTA	$1,065,686	$699,657	$208,909	$603,152	$549,032	$290,436
WASHAKIE	$56,806	$65,293	$52,112	$84,252	$90,664	$98,747
WESTON	$94,802	$44,917	$24,829	$21,783	$37,126	$32,575
OUT OF STATE	$2,580,898	$2,133,734	$1,433,259	$1,869,766	$2,198,680	$2,528,348
STATE OF WYOMING	$9,943,774	$8,856,875	$6,029,050	$8,716,745	$8,735,764	$9,517,138

Source: State of Wyoming, Department of Revenue and Taxation

SALES TAX COLLECTIONS BY MAJOR SECTOR

TRANSPORTATION

	FY 1979	*FY 1980*	*FY 1981*	*FY 1982*	*FY 1983*	*FY 1984*
ALBANY	$298,923	$287,270	$353,903	$436,162	$528,007	$558,831
BIG HORN	$271,463	$305,726	$370,253	$494,205	$516,456	$584,252
CAMPBELL	$597,955	$761,616	$828,985	$873,468	$1,168,307	$1,492,540
CARBON	$608,374	$735,527	$851,318	$1,022,586	$1,136,466	$1,171,394
CONVERSE	$256,167	$260,034	$345,321	$391,263	$471,609	$505,672
CROOK	$108,811	$153,211	$199,237	$235,603	$230,087	$296,645
FREMONT	$648,512	$738,807	$833,564	$979,458	$1,124,653	$1,165,191
GOSHEN	$98,810	$107,186	$115,985	$132,607	$145,009	$154,718
HOT SPRINGS	$214,274	$235,789	$276,087	$345,353	$403,141	$464,870
JOHNSON	$91,631	$101,699	$124,125	$377,385	$274,495	$280,044
LARAMIE	$881,876	$948,395	$1,127,224	$1,211,784	$1,739,749	$1,786,544
LINCOLN	$185,900	$227,654	$304,926	$299,239	$380,826	$384,417
NATRONA	$1,693,323	$1,806,645	$2,267,585	$2,726,187	$3,021,565	$3,083,253
NIOBRARA	$59,849	$64,266	$84,856	$118,100	$122,636	$118,953
PARK	$391,726	$419,268	$530,120	$702,230	$873,168	$982,122
PLATTE	$225,862	$146,162	$143,388	$144,567	$153,444	$153,768
SHERIDAN	$327,011	$431,703	$499,778	$390,034	$601,614	$751,927
SUBLETTE	$36,131	$72,304	$92,503	$100,562	$124,170	$128,007
SWEETWATER	$697,724	$745,495	$884,573	$1,049,081	$1,152,166	$1,240,307
TETON	$206,395	$240,465	$320,140	$383,567	$470,998	$538,384
UINTA	$216,300	$267,755	$458,496	$706,722	$1,379,105	$1,897,336
WASHAKIE	$147,622	$151,292	$164,399	$198,426	$219,700	$282,576
WESTON	$131,627	$159,076	$262,304	$252,858	$243,973	$271,999
OUT OF STATE	$135,649	$140,067	$225,575	$1,012,080	$743,344	$681,176
STATE OF WYOMING	$8,531,916	$9,512,423	$11,678,915	$14,559,506	$17,215,775	$18,966,707

Source: State of Wyoming, Department of Revenue and Taxation

SALES TAX COLLECTIONS BY MAJOR SECTOR

TRANSPORTATION

	FY 1985	*FY 1986*	*FY 1987*	*FY 1988*	*FY 1989*	*FY 1990*
ALBANY	$544,798	$529,737	$752,837	$886,179	$864,581	$821,543
BIG HORN	$636,116	$605,776	$562,877	$609,978	$603,177	$555,876
CAMPBELL	$1,450,908	$1,444,669	$1,134,502	$1,559,950	$1,478,393	$1,499,840
CARBON	$1,089,303	$1,044,205	$954,580	$1,061,762	$1,140,258	$938,467
CONVERSE	$539,298	$460,116	$365,853	$330,248	$301,744	$290,137
CROOK	$287,213	$369,412	$266,276	$292,709	$285,581	$336,275
FREMONT	$1,079,495	$1,057,047	$906,638	$946,660	$933,801	$838,798
GOSHEN	$163,555	$166,350	$157,753	$205,150	$253,108	$268,320
HOT SPRINGS	$474,072	$465,550	$437,579	$455,749	$495,265	$479,491
JOHNSON	$277,374	$271,763	$250,926	$270,594	$283,102	$256,122
LARAMIE	$2,049,429	$1,936,351	$2,807,136	$2,437,572	$2,027,003	$2,008,344
LINCOLN	$415,589	$443,906	$441,241	$390,042	$402,960	$388,326
NATRONA	$2,977,560	$2,966,686	$2,780,882	$2,733,609	$2,831,783	$2,602,414
NIOBRARA	$100,665	$100,794	$82,088	$95,820	$94,993	$122,749
PARK	$1,081,499	$1,128,691	$815,995	$1,032,725	$1,106,375	$839,086
PLATTE	$160,672	$161,930	$151,944	$186,997	$188,981	$226,250
SHERIDAN	$778,947	$548,022	$533,775	$558,860	$581,339	$823,710
SUBLETTE	$138,036	$172,812	$183,109	$143,599	$149,005	$141,389
SWEETWATER	$1,270,186	$1,335,830	$1,790,679	$981,439	$1,357,452	$1,392,034
TETON	$562,589	$664,027	$731,081	$616,232	$759,544	$770,926
UINTA	$2,031,856	$2,331,743	$2,341,764	$2,246,800	$387,592	$65,628
WASHAKIE	$289,065	$305,392	$256,616	$275,927	$301,812	$258,135
WESTON	$251,048	$252,747	$231,966	$207,588	$201,354	$249,015
OUT OF STATE	$1,199,625	$1,189,938	$636,169	$464,843	$547,707	$685,211
STATE OF WYOMING	$19,860,336	$19,953,510	$19,574,266	$18,991,032	$17,576,932	$16,858,085

Source: State of Wyoming, Department of Revenue and Taxation

SALES TAX COLLECTIONS BY MAJOR SECTOR

WHOLESALE TRADE

	FY 1979	*FY 1980*	*FY 1981*	*FY 1982*	*FY 1983*	*FY 1984*
ALBANY	$145,896	$270,604	$257,075	$283,914	$307,434	$387,556
BIG HORN	$69,617	$84,100	$79,665	$68,001	$42,623	$40,179
CAMPBELL	$1,719,000	$2,101,292	$3,358,237	$3,727,257	$2,460,041	$2,466,131
CARBON	$642,723	$974,080	$1,134,682	$1,334,284	$982,375	$895,526
CONVERSE	$222,433	$304,369	$328,276	$445,052	$218,252	$269,566
CROOK	$13,692	$31,226	$53,295	$77,323	$51,540	$45,172
FREMONT	$419,618	$648,438	$747,001	$933,137	$587,972	$537,034
GOSHEN	$58,926	$59,767	$65,519	$61,159	$62,323	$81,173
HOT SPRINGS	$433,635	$491,706	$594,760	$571,218	$565,856	$513,801
JOHNSON	$8,917	$12,560	$24,402	$20,351	$19,811	$36,205
LARAMIE	$848,943	$862,260	$929,972	$1,117,603	$961,432	$1,087,784
LINCOLN	$65,605	$163,339	$255,408	$238,927	$161,090	$175,812
NATRONA	$8,531,294	$11,216,503	$12,907,173	$14,666,935	$7,438,817	$6,145,881
NIOBRARA	$6,900	$17,403	$21,265	$21,885	$18,577	$23,148
PARK	$434,545	$557,836	$881,471	$575,464	$453,586	$491,776
PLATTE	$50,025	$51,885	$56,103	$42,133	$38,692	$55,761
SHERIDAN	$230,229	$351,313	$373,230	$373,112	$388,895	$446,035
SUBLETTE	$203,978	$302,834	$408,107	$470,980	$233,791	$281,444
SWEETWATER	$2,428,628	$3,293,467	$4,262,914	$4,588,928	$2,859,481	$2,053,251
TETON	$41,501	$51,892	$56,135	$61,114	$58,099	$54,888
UINTA	$436,088	$738,812	$884,895	$1,068,760	$1,291,618	$553,580
WASHAKIE	$139,972	$145,247	$173,029	$215,870	$167,951	$183,567
WESTON	$88,875	$103,558	$164,849	$227,116	$172,145	$146,931
OUT OF STATE	$5,490,209	$6,376,982	$7,842,898	$9,628,039	$6,223,565	$5,023,231
STATE OF WYOMING	$22,731,248	$29,199,586	$35,840,312	$40,757,109	$25,741,020	$21,936,640

Source: State of Wyoming, Department of Revenue and Taxation

WHOLESALE TRADE

SALES TAX COLLECTIONS BY MAJOR SECTOR

WHOLESALE TRADE

	FY 1985	*FY 1986*	*FY 1987*	*FY 1988*	*FY 1989*	*FY 1990*
ALBANY	$454,280	$473,565	$525,818	$669,795	$695,350	$691,964
BIG HORN	$42,057	$43,034	$31,232	$35,212	$42,885	$48,497
CAMPBELL	$2,829,037	$2,297,466	$1,266,692	$1,307,160	$1,326,733	$1,424,891
CARBON	$758,281	$1,676,394	$822,024	$529,140	$507,695	$503,613
CONVERSE	$256,882	$264,775	$133,659	$153,349	$152,826	$158,384
CROOK	$51,278	$53,011	$28,374	$14,019	$64,582	$9,263
FREMONT	$499,368	$464,669	$353,585	$313,727	$400,419	$585,047
GOSHEN	$82,573	$86,995	$84,143	$102,157	$151,610	$159,197
HOT SPRINGS	$455,789	$570,176	$253,672	$337,670	$148,403	$76,042
JOHNSON	$27,065	$12,373	$20,926	$15,498	$24,853	$54,190
LARAMIE	$1,596,076	$1,277,942	$1,841,750	$1,639,646	$1,343,044	$1,228,795
LINCOLN	$276,623	$315,545	$293,057	$333,975	$212,877	$301,524
NATRONA	$6,234,433	$4,870,507	$3,342,815	$3,694,999	$3,897,560	$3,962,676
NIOBRARA	$22,238	$14,960	$12,832	$15,281	$14,016	$20,627
PARK	$585,924	$460,852	$234,651	$213,031	$207,358	$221,545
PLATTE	$49,892	$31,551	$51,142	$66,254	$107,844	$128,075
SHERIDAN	$341,578	$241,261	$182,838	$212,853	$229,733	$377,105
SUBLETTE	$262,202	$111,085	$41,976	$38,888	$54,724	$60,513
SWEETWATER	$2,160,781	$2,158,445	$1,422,142	$1,531,592	$1,525,474	$1,865,895
TETON	$59,005	$66,154	$93,367	$102,471	$153,409	$196,270
UINTA	$790,512	$949,044	$815,783	$937,734	$999,509	$995,717
WASHAKIE	$197,752	$166,080	$124,790	$138,861	$131,126	$125,706
WESTON	$143,377	$131,248	$65,854	$58,311	$80,592	$68,626
OUT OF STATE	$5,061,827	$4,392,849	$2,913,545	$3,874,209	$3,596,076	$4,169,017
STATE OF WYOMING	$23,232,966	$21,130,003	$14,956,667	$16,333,007	$16,068,700	$17,433,249

Source: State of Wyoming, Department of Revenue and Taxation

SALES TAX COLLECTIONS BY MAJOR SECTOR

RETAIL TRADE

	FY 1979	*FY 1980*	*FY 1981*	*FY 1982*	*FY 1983*	*FY 1984*
ALBANY	$2,508,155	$2,677,019	$2,865,469	$3,005,584	$3,010,658	$3,183,782
BIG HORN	$759,897	$828,760	$946,238	$973,644	$910,494	$886,800
CAMPBELL	$3,680,822	$4,351,891	$5,777,346	$6,992,288	$7,046,727	$6,939,568
CARBON	$2,688,590	$3,151,062	$3,403,445	$3,327,944	$2,929,351	$2,850,535
CONVERSE	$1,675,372	$1,901,023	$2,069,987	$2,045,879	$1,931,767	$1,930,160
CROOK	$388,507	$451,755	$455,129	$500,932	$541,495	$558,585
FREMONT	$3,716,934	$4,235,570	$4,597,937	$4,535,729	$4,293,048	$4,148,678
GOSHEN	$1,226,449	$1,308,597	$1,454,389	$1,385,784	$1,358,956	$1,489,114
HOT SPRINGS	$570,612	$655,183	$747,917	$730,345	$773,177	$790,951
JOHNSON	$617,666	$804,464	$977,174	$1,067,306	$1,101,174	$1,078,624
LARAMIE	$8,023,399	$9,212,950	$9,851,307	$10,450,324	$10,672,258	$11,497,677
LINCOLN	$775,614	$965,941	$1,347,876	$1,649,299	$1,544,087	$1,465,364
NATRONA	$12,278,167	$13,792,008	$14,675,488	$15,471,090	$14,230,156	$13,992,302
NIOBRARA	$295,109	$333,908	$378,289	$409,372	$381,582	$429,403
PARK	$2,187,438	$2,474,212	$3,285,730	$3,647,891	$3,726,765	$3,878,819
PLATTE	$1,357,335	$1,483,214	$1,613,175	$1,112,314	$935,580	$979,142
SHERIDAN	$3,016,096	$3,745,117	$4,296,051	$4,311,014	$4,349,815	$4,534,281
SUBLETTE	$360,425	$422,650	$499,675	$593,020	$537,453	$509,506
SWEETWATER	$5,109,018	$6,106,718	$7,269,911	$7,913,019	$7,278,891	$6,605,426
TETON	$2,536,553	$2,620,107	$3,243,639	$3,744,688	$3,809,217	$4,005,445
UINTA	$1,199,786	$1,629,556	$2,533,457	$3,600,043	$3,729,336	$3,507,736
WASHAKIE	$1,077,977	$1,231,629	$1,480,433	$1,458,515	$1,265,362	$1,294,859
WESTON	$894,674	$912,522	$1,011,692	$1,098,108	$1,062,380	$1,076,826
OUT OF STATE	$1,341,756	$1,588,153	$2,111,374	$2,236,893	$1,915,201	$1,658,965
STATE OF WYOMING	$58,286,353	$66,866,202	$76,869,812	$82,240,570	$79,306,940	$79,273,404

Source: State of Wyoming, Department of Revenue and Taxation

RETAIL TRADE

SALES TAX COLLECTIONS BY MAJOR SECTOR

RETAIL TRADE

	FY 1985	*FY 1986*	*FY 1987*	*FY 1988*	*FY 1989*	*FY 1990*
ALBANY	$3,018,089	$3,001,801	$3,846,001	$4,795,366	$4,675,156	$4,722,874
BIG HORN	$880,178	$866,663	$798,327	$810,448	$825,325	$853,411
CAMPBELL	$7,142,717	$6,714,681	$5,525,596	$5,596,986	$5,437,731	$5,657,538
CARBON	$2,711,649	$2,535,224	$2,350,497	$2,253,844	$2,336,194	$2,519,583
CONVERSE	$1,853,942	$1,674,881	$1,463,984	$1,416,073	$1,352,443	$1,413,427
CROOK	$583,684	$574,050	$535,528	$545,650	$544,165	$610,063
FREMONT	$4,075,598	$3,791,549	$3,572,770	$3,557,698	$3,667,477	$3,828,169
GOSHEN	$1,452,801	$1,337,750	$1,260,286	$1,210,937	$1,521,336	$1,665,323
HOT SPRINGS	$796,422	$739,543	$638,185	$628,111	$610,531	$592,080
JOHNSON	$1,078,613	$1,032,253	$927,647	$873,215	$896,751	$952,628
LARAMIE	$11,775,654	$13,159,034	$17,382,746	$14,877,798	$13,217,081	$12,455,755
LINCOLN	$1,602,565	$1,826,447	$1,416,875	$1,127,672	$1,243,412	$1,384,983
NATRONA	$13,980,690	$13,295,537	$12,102,446	$11,553,956	$11,643,397	$11,853,732
NIOBRARA	$385,168	$328,911	$312,102	$279,705	$275,225	$346,681
PARK	$3,922,367	$3,753,740	$3,280,989	$3,359,245	$3,471,436	$3,781,776
PLATTE	$945,824	$925,573	$826,461	$799,967	$756,458	$870,754
SHERIDAN	$4,525,127	$3,328,695	$3,014,154	$3,012,640	$3,356,484	$4,875,274
SUBLETTE	$580,820	$733,612	$575,351	$455,830	$499,037	$568,805
SWEETWATER	$6,929,200	$7,919,057	$7,074,883	$6,398,084	$6,393,019	$7,035,859
TETON	$4,038,618	$4,417,125	$6,383,957	$5,798,295	$7,258,812	$7,657,503
UINTA	$3,583,568	$3,435,879	$3,519,558	$2,702,341	$2,591,135	$2,543,660
WASHAKIE	$1,270,400	$1,227,542	$1,104,036	$1,041,354	$1,030,314	$1,083,303
WESTON	$1,032,719	$977,772	$862,967	$842,901	$844,801	$861,339
OUT OF STATE	$1,699,184	$1,918,691	$2,067,555	$1,676,695	$2,088,771	$2,238,911
STATE OF WYOMING	$79,779,486	$79,516,194	$80,842,901	$75,617,636	$76,539,866	$80,375,503

Source: State of Wyoming, Department of Revenue and Taxation

SALES TAX COLLECTIONS BY MAJOR SECTOR

FINANCE

	FY 1979	*FY 1980*	*FY 1981*	*FY 1982*	*FY 1983*	*FY 1984*
ALBANY	$1,224	$285	$759	$1,150	$3,158	$534
BIG HORN	$889	$1,548	$1,850	$1,943	$1,447	$1,589
CAMPBELL	$29,146	$32,684	$79,493	$35,398	$34,283	$35,346
CARBON	$28,082	$29,443	$31,826	$21,796	$17,433	$19,416
CONVERSE	$761	$1,971	$1,436	$247	$857	$333
CROOK	$135	$6	$5	$3	$0	$0
FREMONT	$149	$126	$229	$359	$220	$1,334
GOSHEN	$2,526	$30	$234	$583	$1,186	$1,240
HOT SPRINGS	$1,850	$1,525	$1,588	$1,231	$1,287	$1,031
JOHNSON	$6,745	$5,411	$4,298	$8,350	$4,424	$4,013
LARAMIE	$15,008	$11,155	$102,115	$42,300	$9,388	$6,269
LINCOLN	$4,015	$11,471	$15,452	$1,912	$3,106	$2,440
NATRONA	$26,018	$64,286	$75,265	$107,260	$54,005	$72,880
NIOBRARA	$24	$40	$19	$1,518	$7	$3
PARK	$15,242	$21,894	$23,578	$30,174	$20,144	$32,797
PLATTE	$13,157	$33,624	$16,006	$9,028	$7,104	$12,594
SHERIDAN	$9,403	$6,173	$4,501	$4,877	$13,019	$11,150
SUBLETTE	$26	$0	$1,830	$1,570	$1,476	$1,639
SWEETWATER	$20,175	$42,019	$111,094	$57,579	$13,061	$4,892
TETON	$12,463	$11,166	$18,042	$39,679	$51,311	$76,728
UINTA	$177	$74	$1,775	$4,290	$3,649	$2,714
WASHAKIE	$99	$47	$141	$214	$9,145	$2,649
WESTON	$285	$52	$8	$8	$3	$1,717
OUT OF STATE	$62,133	$87,784	$131,220	$190,889	$157,405	$186,756
STATE OF WYOMING	$249,733	$362,828	$622,770	$562,356	$407,132	$479,957

Source: State of Wyoming, Department of Revenue and Taxation

SALES TAX COLLECTIONS BY MAJOR SECTOR

	FY 1985	*FY 1986*	*FY 1987*	*FY 1988*	*FY 1989*	*FY 1990*
ALBANY	$3,023	$75	$2,510	$7,481	$10,373	$281
BIG HORN	$1,757	$1,343	$299	$477	$136	$195
CAMPBELL	$34,263	$25,439	$18,900	$9,590	$3,672	$5,206
CARBON	$22,067	$14,289	$12,928	$14,893	$16,920	$12,737
CONVERSE	$843	$1,188	$1,450	$7	$2,168	$2,929
CROOK	$0	$0	$0	$9	$3	$7
FREMONT	$2,061	$5,340	$1,222	$873	$1,951	$2,787
GOSHEN	$22	$813	$1,841	$1,091	$187	$237
HOT SPRINGS	$1,135	$779	$783	$691	$727	$1,411
JOHNSON	$2,698	$3,570	$6,084	$578	$1,255	$3,787
LARAMIE	$50,295	$93,236	$89,760	$8,788	$8,611	$35,168
LINCOLN	$2,896	$2,521	$1,870	$140	$253	$172
NATRONA	$133,560	$92,234	$58,580	$39,094	$10,219	$16,987
NIOBRARA	$8	$105	$106	$0	$398	$0
PARK	$19,899	$19,470	$14,822	$16,991	$9,148	$13,067
PLATTE	$10,754	$6,658	$7,126	$8,619	$6,113	$7,943
SHERIDAN	$9,538	$7,891	$3,160	$5,068	$1,523	$3,689
SUBLETTE	$1,671	$2,857	$2,307	$789	$899	$862
SWEETWATER	$5,447	$705	$901	$38	$201	$224
TETON	$112,635	$159,773	$209,664	$251,596	$316,511	$333,431
UINTA	$2,387	$1,800	$1,432	$1,796	$1,326	$2,161
WASHAKIE	$154	$1,193	$6,250	$27	$2,808	$282
WESTON	$9,910	$27	$328	$409	$13	$2
OUT OF STATE	$271,421	$333,434	$386,761	$300,469	$260,665	$236,756
STATE OF WYOMING	$698,459	$774,754	$829,084	$669,514	$656,083	$680,320

Source: State of Wyoming, Department of Revenue and Taxation

SALES TAX COLLECTIONS BY MAJOR SECTOR

SERVICE

	FY 1979	*FY 1980*	*FY 1981*	*FY 1982*	*FY 1983*	*FY 1984*
ALBANY	$498,870	$548,355	$609,255	$703,377	$721,993	$751,781
BIG HORN	$93,204	$82,531	$87,016	$109,952	$108,142	$98,068
CAMPBELL	$1,305,840	$1,497,607	$2,093,757	$2,737,576	$2,176,405	$1,797,267
CARBON	$693,410	$764,166	$865,503	$859,575	$726,239	$703,257
CONVERSE	$298,141	$345,665	$423,279	$544,845	$478,710	$512,465
CROOK	$44,546	$51,019	$57,227	$58,239	$55,661	$65,408
FREMONT	$467,589	$582,163	$674,458	$880,118	$689,976	$675,494
GOSHEN	$120,667	$133,683	$137,312	$151,174	$178,519	$177,865
HOT SPRINGS	$141,848	$135,989	$182,596	$201,580	$185,941	$172,824
JOHNSON	$78,442	$94,285	$120,434	$138,604	$143,425	$147,812
LARAMIE	$1,312,911	$1,520,655	$1,704,614	$1,829,668	$1,705,289	$1,799,886
LINCOLN	$105,108	$133,864	$231,693	$250,032	$255,102	$252,828
NATRONA	$4,327,257	$5,072,633	$6,424,313	$7,024,505	$5,183,337	$4,957,815
NIOBRARA	$70,121	$100,445	$93,125	$90,680	$83,166	$91,789
PARK	$759,693	$755,937	$697,464	$769,356	$705,436	$766,532
PLATTE	$138,546	$145,153	$161,524	$108,686	$108,854	$115,537
SHERIDAN	$316,272	$371,631	$415,256	$442,117	$448,709	$463,219
SUBLETTE	$64,990	$75,190	$89,429	$118,642	$115,016	$114,130
SWEETWATER	$2,022,377	$2,297,793	$2,784,419	$2,974,463	$2,046,169	$1,649,558
TETON	$1,496,126	$1,589,045	$1,332,909	$1,520,099	$1,551,093	$1,671,508
UINTA	$412,344	$629,563	$1,182,819	$1,839,574	$1,608,739	$1,373,057
WASHAKIE	$200,487	$216,765	$273,004	$282,103	$220,706	$235,321
WESTON	$150,773	$144,441	$215,637	$251,986	$205,628	$186,434
OUT OF STATE	$1,546,438	$1,792,048	$2,942,928	$3,871,028	$3,198,131	$2,935,365
STATE OF WYOMING	$16,666,001	$19,077,292	$23,800,946	$27,753,797	$22,897,341	$21,713,590

Source: State of Wyoming, Department of Revenue and Taxation

SERVICE

SALES TAX COLLECTIONS BY MAJOR SECTOR

SERVICE

	FY 1985	*FY 1986*	*FY 1987*	*FY 1988*	*FY 1989*	*FY 1990*
ALBANY	$734,311	$711,548	$935,391	$1,236,715	$1,112,550	$1,262,837
BIG HORN	$104,815	$83,779	$71,461	$96,483	$92,548	$99,440
CAMPBELL	$1,921,294	$1,972,223	$1,273,197	$1,574,982	$1,488,866	$1,577,192
CARBON	$760,368	$679,225	$633,344	$812,817	$823,185	$650,043
CONVERSE	$503,263	$399,476	$298,908	$309,491	$288,227	$227,174
CROOK	$82,120	$79,953	$79,380	$80,384	$77,967	$107,546
FREMONT	$703,456	$630,854	$569,926	$593,500	$600,738	$628,756
GOSHEN	$189,963	$218,099	$189,357	$191,773	$229,422	$294,364
HOT SPRINGS	$176,721	$200,076	$144,019	$187,797	$179,763	$195,001
JOHNSON	$171,780	$140,343	$137,741	$164,100	$177,533	$190,737
LARAMIE	$1,858,063	$1,961,169	$2,456,521	$2,419,958	$2,111,765	$1,937,614
LINCOLN	$283,405	$280,123	$205,571	$188,674	$214,141	$254,630
NATRONA	$5,041,959	$4,277,046	$3,008,878	$3,641,963	$3,142,354	$3,476,144
NIOBRARA	$84,053	$71,354	$51,435	$48,573	$51,977	$67,183
PARK	$781,753	$787,212	$675,649	$820,037	$885,082	$972,768
PLATTE	$120,709	$108,720	$103,135	$126,660	$120,216	$171,099
SHERIDAN	$475,749	$389,760	$444,712	$438,982	$556,212	$792,529
SUBLETTE	$146,032	$179,948	$100,183	$96,516	$99,288	$141,172
SWEETWATER	$1,660,041	$1,939,066	$1,443,624	$1,504,586	$1,613,466	$1,832,329
TETON	$1,761,477	$1,905,517	$2,582,045	$2,318,995	$3,047,659	$3,080,476
UINTA	$1,205,928	$1,004,069	$656,971	$749,443	$758,032	$924,095
WASHAKIE	$238,347	$219,662	$147,791	$160,205	$154,515	$154,559
WESTON	$182,629	$184,259	$144,275	$155,061	$153,841	$143,183
OUT OF STATE	$2,888,778	$3,106,459	$2,560,943	$2,898,839	$3,202,460	$3,691,830
STATE OF WYOMING	$22,072,156	$21,530,751	$18,914,457	$20,816,534	$21,182,301	$22,872,701

Source: State of Wyoming, Department of Revenue and Taxation

PUBLIC ADM **SALES TAX COLLECTIONS BY MAJOR SECTOR** *PUBLIC ADM*

	FY 1979	*FY 1980*	*FY 1981*	*FY 1982*	*FY 1983*	*FY 1984*
ALBANY	$492,268	$441,892	$438,359	$404,182	$498,221	$570,963
BIG HORN	$213,561	$179,796	$177,484	$198,538	$178,439	$196,605
CAMPBELL	$893,915	$892,624	$1,209,288	$1,267,920	$1,291,373	$1,356,605
CARBON	$703,286	$746,093	$619,008	$552,572	$439,562	$541,951
CONVERSE	$41,030	$422,604	$468,837	$492,029	$396,440	$449,616
CROOK	$94,662	$92,268	$80,067	$82,765	$85,775	$83,327
FREMONT	$1,005,235	$999,035	$944,980	$940,668	$868,419	$785,027
GOSHEN	$225,665	$222,798	$212,448	$199,191	$197,182	$232,603
HOT SPRINGS	$166,086	$136,857	$136,338	$144,680	$154,056	$147,193
JOHNSON	$233,800	$196,658	$209,364	$249,727	$232,379	$257,749
LARAMIE	$1,557,332	$1,353,094	$1,499,969	$1,427,681	$1,655,618	$2,029,533
LINCOLN	$238,295	$240,911	$279,916	$328,186	$254,601	$260,646
NATRONA	$2,690,052	$2,537,056	$2,640,583	$2,890,199	$2,151,464	$2,179,971
NIOBRARA	$94,063	$91,447	$96,824	$101,531	$86,905	$116,217
PARK	$513,457	$466,807	$482,593	$528,137	$505,084	$608,591
PLATTE	$319,101	$292,481	$304,513	$235,142	$233,553	$256,536
SHERIDAN	$447,370	$513,289	$489,788	$505,893	$595,247	$616,034
SUBLETTE	$152,597	$126,230	$140,506	$177,907	$140,462	$147,274
SWEETWATER	$105,609	$1,061,822	$1,130,574	$1,131,892	$876,230	$1,060,308
TETON	$188,560	$190,662	$204,051	$190,010	$230,323	$266,657
UINTA	$234,427	$265,843	$399,043	$447,343	$332,648	$392,560
WASHAKIE	$266,727	$203,836	$225,487	$252,639	$214,791	$229,529
WESTON	$223,902	$189,299	$189,432	$249,980	$213,297	$202,277
OUT OF STATE	-	-	-	-	-	-
STATE OF WYOMING	$11,100,999	$11,863,415	$12,579,463	$12,998,822	$11,832,077	$12,987,785

Source: State of Wyoming, Department of Revenue and Taxation

PUBLIC ADM **SALES TAX COLLECTIONS BY MAJOR SECTOR** *PUBLIC ADM*

	FY 1985	*FY 1986*	*FY 1987*	*FY 1988*	*FY 1989*	*FY 1990*
ALBANY	$541,217	$574,067	$743,790	$822,046	$838,586	$881,713
BIG HORN	$200,923	$185,417	$117,347	$100,890	$128,070	$120,001
CAMPBELL	$1,449,970	$1,483,850	$1,078,931	$852,304	$917,129	$1,291,277
CARBON	$529,712	$527,484	$361,181	$362,189	$422,583	$380,911
CONVERSE	$434,315	$375,644	$271,442	$283,555	$309,570	$313,206
CROOK	$79,212	$80,839	$35,609	$35,295	$34,885	$31,229
FREMONT	$896,909	$777,780	$643,864	$690,218	$878,264	$888,390
GOSHEN	$231,954	$237,591	$193,765	$157,641	$224,980	$217,615
HOT SPRINGS	$170,033	$130,220	$74,656	$86,087	$72,404	$69,316
JOHNSON	$273,893	$213,770	$90,000	$62,065	$59,147	$65,184
LARAMIE	$2,010,526	$2,483,635	$4,098,392	$3,181,381	$2,593,533	$2,506,013
LINCOLN	$319,981	$367,331	$339,607	$296,400	$330,869	$360,727
NATRONA	$2,161,008	$2,145,568	$2,246,300	$2,666,135	$2,709,694	$2,806,538
NIOBRARA	$95,907	$87,575	$65,395	$48,073	$52,688	$57,663
PARK	$643,220	$569,640	$523,732	$455,517	$487,918	$522,697
PLATTE	$242,614	$234,752	$186,211	$170,703	$197,280	$208,051
SHERIDAN	$748,926	$558,011	$585,147	$575,852	$683,642	$981,285
SUBLETTE	$163,912	$185,749	$68,211	$61,083	$143,145	$131,753
SWEETWATER	$1,354,076	$1,575,480	$1,502,738	$1,385,563	$1,458,391	$1,677,265
TETON	$260,012	$254,592	$350,961	$298,652	$368,703	$457,353
UINTA	$430,055	$411,038	$377,317	$351,715	$362,596	$386,569
WASHAKIE	$254,642	$239,621	$196,127	$235,067	$259,758	$324,473
WESTON	$200,876	$169,802	$159,399	$187,940	$213,867	$193,706
OUT OF STATE	-	-	-	$81	$447	$2,393
STATE OF WYOMING	$13,693,907	$13,869,469	$14,310,132	$13,366,452	$13,748,148	$14,875,328

Source: State of Wyoming, Department of Revenue and Taxation

SALES TAX COLLECTIONS

WYOMING *WYOMING*

INDUSTRIAL SECTOR	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
AGRICULTURE	$265,778	$344,335	$430,425	$522,746	$548,996	$504,891
MINING	$10,813,152	$14,625,646	$21,714,266	$26,405,781	$17,857,266	$14,837,597
CONSTRUCTION	$4,770,649	$6,034,141	$7,334,256	$8,139,050	$6,262,204	$5,729,757
MANUFACTURING	$4,585,209	$6,004,421	$8,401,466	$13,072,200	$9,196,168	$8,285,572
TRANSPORTATION	$8,531,916	$9,512,423	$11,678,915	$14,559,506	$17,215,775	$18,966,707
WHOLESALE TRADE *	$22,731,248	$29,199,566	$35,840,312	$40,757,109	$25,741,020	$21,936,640
RETAIL TRADE *	$58,286,353	$66,866,202	$76,869,812	$82,240,570	$79,308,940	$79,273,404
FINANCE	$249,733	$362,828	$622,770	$562,356	$407,132	$479,957
SERVICE	$16,666,001	$19,077,292	$23,800,946	$27,753,797	$22,897,341	$21,713,590
PUBLIC ADM	$11,100,999	$11,863,415	$12,579,463	$12,998,822	$11,832,077	$12,987,785
TOTAL	$138,001,037	$163,890,276	$199,272,639	$227,011,946	$191,266,926	$184,715,909

INDUSTRIAL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
AGRICULTURE	$499,846	$473,983	$464,114	$459,973	$618,477	$679,740
MINING	$15,934,201	$12,214,039	$9,055,245	$8,448,947	$8,525,213	$9,452,687
CONSTRUCTION	$5,462,372	$7,448,844	$5,504,670	$4,492,794	$4,644,147	$4,905,516
MANUFACTURING	$9,943,774	$8,856,875	$6,029,050	$8,716,745	$8,735,764	$9,517,138
TRANSPORTATION	$19,860,336	$19,953,510	$19,574,266	$18,991,032	$17,576,932	$16,858,085
WHOLESALE TRADE *	$23,232,966	$21,130,003	$14,956,667	$16,333,007	$16,068,700	$17,433,249
RETAIL TRADE *	$79,779,486	$79,516,194	$80,842,901	$75,617,636	$76,539,866	$80,375,503
FINANCE	$698,459	$774,754	$829,084	$669,514	$656,083	$680,320
SERVICE	$22,072,156	$21,530,751	$18,914,457	$20,816,534	$21,182,301	$22,872,701
PUBLIC ADM	$13,693,907	$13,869,469	$14,310,132	$13,366,452	$13,748,148	$14,875,328
TOTAL	$191,177,520	$185,769,412	$170,540,831	$167,912,634	$168,295,632	$177,650,266

**** Due to the reporting method used by the Department of Revenue & Taxation, Penalty & Interest, and Bond monies could not be extracted from these totals.***

SOURCE: STATE OF WYOMING, DEPARTMENT OF REVENUE AND TAXATION

SALES TAX COLLECTIONS

ALBANY *ALBANY*

INDUSTRIAL SECTOR	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
AGRICULTURE	$6,118	$7,110	$4,555	$6,380	$5,355	$5,594
MINING	$23,725	$32,885	$30,471	$22,044	$22,900	$26,339
CONSTRUCTION	$103,692	$86,662	$111,406	$335,209	$119,619	$153,688
MANUFACTURING	$118,587	$156,943	$153,783	$161,797	$114,071	$96,518
TRANSPORTATION	$298,923	$287,270	$353,903	$436,162	$528,007	$558,831
WHOLESALE TRADE *	$145,896	$270,604	$257,075	$283,914	$307,434	$387,556
RETAIL TRADE *	$2,508,155	$2,677,019	$2,865,469	$3,005,584	$3,010,658	$3,183,782
FINANCE	$1,224	$285	$759	$1,150	$3,158	$534
SERVICE	$498,870	$548,355	$609,255	$703,377	$721,993	$751,781
PUBLIC ADM	$492,268	$441,892	$438,359	$404,182	$498,221	$570,963
TOTAL	$4,197,458	$4,509,039	$4,825,046	$5,359,815	$5,331,432	$5,735,598

INDUSTRIAL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
AGRICULTURE	$7,378	$4,340	$4,301	$7,580	$10,218	$16,994
MINING	$19,655	$16,014	$99	$516	($50)	$2,120
CONSTRUCTION	$155,804	$130,095	$141,805	$240,333	$195,462	$191,549
MANUFACTURING	$125,401	$117,605	$164,891	$196,513	$145,182	$155,834
TRANSPORTATION	$544,798	$529,737	$752,837	$886,179	$864,581	$821,543
WHOLESALE TRADE *	$454,280	$473,565	$525,818	$669,795	$695,350	$691,964
RETAIL TRADE *	$3,018,089	$3,001,801	$3,846,001	$4,795,366	$4,675,156	$4,722,874
FINANCE	$3,023	$75	$2,510	$7,481	$10,373	$281
SERVICE	$734,311	$711,548	$935,391	$1,236,715	$1,112,550	$1,262,837
PUBLIC ADM	$541,217	$574,067	$743,790	$822,046	$838,586	$881,713
TOTAL	$5,603,971	$5,558,863	$7,117,165	$8,862,524	$8,547,407	$8,747,708

* ***Due to the reporting method used by the Department of Revenue & Taxation, Penalty & Interest, and Bond monies could not be extracted from these totals.***

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS

BIG HORN *BIG HORN*

INDUSTRIAL SECTOR	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
AGRICULTURE	$15,073	$17,052	$20,828	$26,469	$17,648	$17,716
MINING	$55,714	$82,859	$59,688	$81,559	$49,257	$35,537
CONSTRUCTION	$21,478	$25,410	$26,987	$41,745	$50,882	$32,431
MANUFACTURING	$40,441	$48,506	$67,216	$92,782	$61,677	$50,072
TRANSPORTATION	$271,463	$305,726	$370,253	$494,205	$516,456	$584,252
WHOLESALE TRADE *	$69,617	$84,100	$79,665	$68,001	$42,623	$40,179
RETAIL TRADE *	$759,897	$828,760	$946,238	$973,644	$910,494	$886,800
FINANCE	$889	$1,548	$1,850	$1,943	$1,447	$1,589
SERVICE	$93,204	$82,531	$87,016	$109,952	$108,142	$98,068
PUBLIC ADM	$213,561	$179,796	$177,484	$198,538	$178,439	$196,605
TOTAL	$1,541,337	$1,656,304	$1,837,238	$2,088,852	$1,937,078	$1,943,263

INDUSTRIAL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
AGRICULTURE	$17,186	$2,468	$15,980	$21,682	$9,385	$4,833
MINING	$17,493	$15,837	$3,863	$15,490	$12,460	$5,290
CONSTRUCTION	$36,382	$36,712	$33,776	$61,521	$37,373	$20,108
MANUFACTURING	$50,021	$45,907	$27,355	$56,654	$57,379	$51,408
TRANSPORTATION	$636,116	$605,776	$562,877	$609,978	$603,177	$555,876
WHOLESALE TRADE *	$42,057	$43,034	$31,232	$35,212	$42,885	$48,497
RETAIL TRADE *	$880,178	$866,663	$798,327	$810,448	$825,325	$853,411
FINANCE	$1,757	$1,343	$299	$477	$136	$195
SERVICE	$104,815	$83,779	$71,461	$96,483	$92,548	$99,440
PUBLIC ADM	$200,923	$185,417	$117,347	$100,890	$128,070	$120,001
TOTAL	$1,986,941	$1,886,947	$1,662,532	$1,808,835	$1,808,738	$1,759,059

**** Due to the reporting method used by the Department of Revenue & Taxation, Penalty & Interest, and Bond monies could not be extracted from these totals.***

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS

CAMPBELL

CAMPBELL

INDUSTRIAL SECTOR	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
AGRICULTURE	$21,976	$20,682	$27,123	$28,822	$26,218	$26,616
MINING	$1,289,684	$1,907,152	$3,046,737	$4,020,801	$3,081,570	$2,984,609
CONSTRUCTION	$388,239	$493,104	$552,899	$645,314	$640,574	$417,248
MANUFACTURING	$212,800	$356,665	$506,535	$718,936	$618,040	$541,823
TRANSPORTATION	$597,955	$761,616	$828,985	$873,468	$1,168,307	$1,492,540
WHOLESALE TRADE *	$1,719,000	$2,101,292	$3,358,237	$3,727,257	$2,460,041	$2,466,131
RETAIL TRADE *	$3,680,822	$4,351,891	$5,777,346	$6,992,288	$7,046,727	$6,939,568
FINANCE	$29,146	$32,684	$79,493	$35,398	$34,283	$35,346
SERVICE	$1,305,840	$1,497,607	$2,093,757	$2,737,576	$2,176,405	$1,797,267
PUBLIC ADM	$893,915	$892,624	$1,209,288	$1,267,920	$1,291,373	$1,356,605
TOTAL	$10,139,378	$12,415,329	$17,480,418	$21,047,796	$18,543,547	$18,057,766

INDUSTRIAL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
AGRICULTURE	$29,596	$35,802	$22,583	$29,659	$31,328	$30,793
MINING	$3,276,433	$3,198,518	$1,954,296	$2,790,170	$2,849,573	$2,865,824
CONSTRUCTION	$519,089	$356,511	$309,958	$402,108	$436,703	$398,928
MANUFACTURING	$666,356	$608,661	$447,437	$866,954	$728,527	$801,522
TRANSPORTATION	$1,450,908	$1,444,669	$1,134,502	$1,559,950	$1,478,393	$1,499,840
WHOLESALE TRADE *	$2,829,037	$2,297,466	$1,266,692	$1,307,160	$1,326,733	$1,424,891
RETAIL TRADE *	$7,142,717	$6,714,681	$5,525,596	$5,596,986	$5,437,731	$5,657,538
FINANCE	$34,263	$25,439	$18,900	$9,590	$3,672	$5,206
SERVICE	$1,921,294	$1,972,223	$1,273,197	$1,574,982	$1,488,866	$1,577,192
PUBLIC ADM	$1,449,970	$1,483,850	$1,078,931	$852,304	$917,129	$1,291,277
TOTAL	$19,319,777	$18,137,836	$13,032,107	$14,989,863	$14,698,655	$15,553,011

* ***Due to the reporting method used by the Department of Revenue & Taxation, Penalty & Interest, and Bond monies could not be extracted from these totals.***

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS

CARBON *CARBON*

INDUSTRIAL SECTOR	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
AGRICULTURE	$5,194	$5,384	$7,346	$10,691	$11,687	$8,114
MINING	$675,825	$681,370	$988,010	$867,256	$706,990	$229,861
CONSTRUCTION	$108,728	$149,436	$154,212	$144,634	$141,536	$168,885
MANUFACTURING	$152,982	$177,532	$246,125	$205,703	$123,763	$94,175
TRANSPORTATION	$608,374	$735,527	$851,318	$1,022,586	$1,136,466	$1,171,394
WHOLESALE TRADE *	$642,723	$974,080	$1,134,682	$1,334,284	$982,375	$895,526
RETAIL TRADE *	$2,688,590	$3,151,062	$3,403,445	$3,327,944	$2,929,351	$2,850,535
FINANCE	$28,082	$29,443	$31,826	$21,796	$17,433	$19,416
SERVICE	$693,410	$764,166	$865,503	$859,575	$726,239	$703,257
PUBLIC ADM	$703,286	$746,093	$619,008	$552,572	$439,562	$541,951
TOTAL	$6,307,194	$7,414,108	$8,301,490	$8,347,089	$7,215,417	$6,683,130

INDUSTRIAL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
AGRICULTURE	$6,436	$7,684	$9,048	$15,289	$16,635	$16,362
MINING	$182,488	$153,995	$93,982	$87,538	$108,830	$107,708
CONSTRUCTION	$151,889	$98,971	$120,467	$149,330	$137,310	$102,916
MANUFACTURING	$96,513	$125,341	$105,654	$101,379	$99,894	$105,780
TRANSPORTATION	$1,089,303	$1,044,205	$954,580	$1,061,762	$1,140,258	$938,467
WHOLESALE TRADE *	$758,281	$1,676,394	$822,024	$529,140	$507,695	$503,613
RETAIL TRADE *	$2,711,649	$2,535,224	$2,350,497	$2,253,844	$2,336,194	$2,519,583
FINANCE	$22,067	$14,289	$12,928	$14,893	$16,920	$12,737
SERVICE	$760,368	$679,225	$633,344	$812,817	$823,185	$650,043
PUBLIC ADM	$529,712	$527,484	$361,181	$362,189	$422,583	$380,911
TOTAL	$6,308,720	$6,862,827	$5,463,717	$5,388,181	$5,609,504	$5,338,119

**** Due to the reporting method used by the Department of Revenue & Taxation, Penalty & Interest, and Bond monies could not be extracted from these totals.***

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS

CONVERSE *CONVERSE*

INDUSTRIAL SECTOR	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
AGRICULTURE	$7,811	$7,932	$5,874	$5,877	$10,185	$12,840
MINING	$79,013	$255,890	$303,061	$483,047	$199,823	$169,865
CONSTRUCTION	$112,522	$156,904	$182,426	$142,809	$90,417	$84,072
MANUFACTURING	$41,692	$54,319	$39,485	$92,048	$82,918	$92,847
TRANSPORTATION	$256,167	$260,034	$345,321	$391,263	$471,609	$505,672
WHOLESALE TRADE *	$222,433	$304,369	$328,276	$445,052	$218,252	$269,566
RETAIL TRADE *	$1,675,372	$1,901,023	$2,069,987	$2,045,879	$1,931,767	$1,930,160
FINANCE	$761	$1,971	$1,436	$247	$857	$333
SERVICE	$298,141	$345,665	$423,279	$544,845	$478,710	$512,465
PUBLIC ADM	$41,030	$422,604	$468,837	$492,029	$396,440	$449,616
TOTAL	$2,734,942	$3,710,726	$4,167,995	$4,643,109	$3,880,991	$4,027,450

INDUSTRIAL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
AGRICULTURE	$14,313	$11,612	$9,821	$12,957	$13,569	$17,031
MINING	$155,250	$110,048	$105,832	$135,223	$97,956	$154,349
CONSTRUCTION	$76,902	$119,822	$52,980	$31,345	$31,427	$31,524
MANUFACTURING	$95,992	$80,864	$101,682	$93,676	$96,209	$52,932
TRANSPORTATION	$539,298	$460,116	$365,853	$330,248	$301,744	$290,137
WHOLESALE TRADE *	$256,882	$264,775	$133,659	$153,349	$152,826	$158,384
RETAIL TRADE *	$1,853,942	$1,674,881	$1,463,984	$1,416,073	$1,352,443	$1,413,427
FINANCE	$843	$1,188	$1,450	$7	$2,168	$2,929
SERVICE	$503,263	$399,476	$298,908	$309,491	$288,227	$227,174
PUBLIC ADM	$434,315	$375,644	$271,442	$283,555	$309,570	$313,206
TOTAL	$3,931,012	$3,498,441	$2,805,624	$2,765,924	$2,646,138	$2,661,092

**** Due to the reporting method used by the Department of Revenue & Taxation, Penalty & Interest, and Bond monies could not be extracted from these totals.***

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS

CROOK *CROOK*

INDUSTRIAL SECTOR	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
AGRICULTURE	$2,106	$4,277	$5,080	$4,867	$3,675	$2,114
MINING	$137,113	$179,803	$239,614	$700,347	$198,451	$240,340
CONSTRUCTION	$34,675	$51,217	$66,886	$115,266	$93,570	$78,046
MANUFACTURING	$44,661	$65,021	$82,610	$103,735	$80,562	$62,362
TRANSPORTATION	$108,811	$153,211	$199,237	$235,603	$230,087	$296,645
WHOLESALE TRADE *	$13,692	$31,226	$53,295	$77,323	$51,540	$45,172
RETAIL TRADE *	$388,507	$451,755	$455,129	$500,932	$541,495	$558,585
FINANCE	$135	$6	$5	$3	$0	$0
SERVICE	$44,546	$51,019	$57,227	$58,239	$55,661	$65,408
PUBLIC ADM	$94,662	$92,268	$80,067	$82,765	$85,775	$83,327
TOTAL	$868,907	$1,079,803	$1,239,161	$1,879,085	$1,340,828	$1,432,013

INDUSTRIAL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
AGRICULTURE	$2,220	$1,917	$1,933	$2,277	$3,200	$4,678
MINING	$238,861	$92,396	$17,922	$73,830	$44,331	$33,750
CONSTRUCTION	$80,048	$82,289	$78,905	$97,581	$61,007	$44,199
MANUFACTURING	$58,437	$58,177	$32,509	$46,075	$40,108	$12,361
TRANSPORTATION	$287,213	$369,412	$266,276	$292,709	$285,581	$336,275
WHOLESALE TRADE *	$51,278	$53,011	$28,374	$14,019	$64,582	$9,263
RETAIL TRADE *	$583,684	$574,050	$535,528	$545,650	$544,165	$610,063
FINANCE	$0	$0	$0	$9	$3	$7
SERVICE	$82,120	$79,953	$79,380	$80,384	$77,967	$107,546
PUBLIC ADM	$79,212	$80,839	$35,609	$35,295	$34,885	$31,229
TOTAL	$1,463,085	$1,392,056	$1,076,448	$1,187,829	$1,155,828	$1,189,372

**** Due to the reporting method used by the Department of Revenue & Taxation, Penalty & Interest, and Bond monies could not be extracted from these totals.***

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS

FREMONT *FREMONT*

INDUSTRIAL SECTOR	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
AGRICULTURE	$8,994	$7,064	$13,597	$18,382	$15,053	$17,175
MINING	$735,098	$934,399	$1,380,762	$1,540,758	$855,169	$122,909
CONSTRUCTION	$229,675	$256,628	$323,482	$355,063	$273,746	$275,122
MANUFACTURING	$220,699	$352,035	$333,117	$323,914	$254,021	$374,950
TRANSPORTATION	$648,512	$738,807	$833,564	$979,458	$1,124,653	$1,165,191
WHOLESALE TRADE *	$419,618	$648,438	$747,001	$933,137	$587,972	$537,034
RETAIL TRADE *	$3,716,934	$4,235,570	$4,597,937	$4,535,729	$4,293,048	$4,148,678
FINANCE	$149	$126	$229	$359	$220	$1,334
SERVICE	$467,589	$582,163	$674,458	$880,118	$689,976	$675,494
PUBLIC ADM	$1,005,235	$999,035	$944,980	$940,668	$868,419	$785,027
TOTAL	$7,452,502	$8,754,272	$9,849,142	$10,507,600	$8,962,289	$8,102,924

INDUSTRIAL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
AGRICULTURE	$15,200	$15,012	$10,571	$10,639	$11,722	$17,093
MINING	$463,539	$299,607	$139,364	$233,871	$131,927	$110,325
CONSTRUCTION	$230,726	$214,355	$138,667	$120,235	$109,270	$136,974
MANUFACTURING	$338,056	$182,767	$211,941	$165,410	$183,807	$164,761
TRANSPORTATION	$1,079,495	$1,057,047	$906,638	$946,660	$933,801	$838,798
WHOLESALE TRADE *	$499,368	$464,669	$353,585	$313,727	$400,419	$585,047
RETAIL TRADE *	$4,075,598	$3,791,549	$3,572,770	$3,557,698	$3,667,477	$3,828,169
FINANCE	$2,061	$5,340	$1,222	$873	$1,951	$2,787
SERVICE	$703,456	$630,854	$569,926	$593,500	$600,738	$628,756
PUBLIC ADM	$896,909	$777,780	$643,864	$690,218	$878,264	$888,390
TOTAL	$8,304,420	$7,438,995	$6,548,563	$6,632,831	$6,919,377	$7,201,100

**** Due to the reporting method used by the Department of Revenue & Taxation, Penalty & Interest, and Bond monies could not be extracted from these totals.***

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS

GOSHEN *GOSHEN*

INDUSTRIAL SECTOR	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
AGRICULTURE	$12,195	$6,137	$6,829	$5,507	$13,014	$9,289
MINING	$292	$331	$351	$279	$1,387	$537
CONSTRUCTION	$34,043	$56,937	$68,075	$44,549	$40,008	$72,580
MANUFACTURING	$17,708	$20,884	$41,175	$61,298	$65,084	$56,173
TRANSPORTATION	$98,810	$107,186	$115,985	$132,607	$145,009	$154,718
WHOLESALE TRADE *	$58,926	$59,767	$65,519	$61,159	$62,323	$81,173
RETAIL TRADE *	$1,226,449	$1,308,597	$1,454,389	$1,385,784	$1,358,956	$1,489,114
FINANCE	$2,526	$30	$234	$583	$1,186	$1,240
SERVICE	$120,667	$133,683	$137,312	$151,174	$178,519	$177,865
PUBLIC ADM	$225,665	$222,798	$212,448	$199,191	$197,182	$232,603
TOTAL	$1,797,282	$1,916,361	$2,102,331	$2,042,144	$2,062,680	$2,275,304

INDUSTRIAL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
AGRICULTURE	$14,386	$13,326	$12,296	$13,696	$17,548	$20,596
MINING	$1,817	$1,730	$2,817	$4,825	$4,498	$5,697
CONSTRUCTION	$58,550	$62,204	$41,582	$42,576	$56,305	$62,293
MANUFACTURING	$58,991	$41,941	$60,415	$44,296	$68,722	$67,667
TRANSPORTATION	$163,555	$166,350	$157,753	$205,150	$253,108	$268,320
WHOLESALE TRADE *	$82,573	$86,995	$84,143	$102,157	$151,610	$159,197
RETAIL TRADE *	$1,452,801	$1,337,750	$1,260,286	$1,210,937	$1,521,336	$1,665,323
FINANCE	$22	$813	$1,841	$1,091	$187	$237
SERVICE	$189,963	$218,099	$189,357	$191,773	$229,422	$294,364
PUBLIC ADM	$231,954	$237,591	$193,765	$157,641	$224,980	$217,615
TOTAL	$2,254,624	$2,166,814	$2,004,269	$1,974,142	$2,527,716	$2,761,308

**** Due to the reporting method used by the Department of Revenue & Taxation, Penalty & Interest, and Bond monies could not be extracted from these totals.***

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS

HOT SPRINGS *HOT SPRINGS*

INDUSTRIAL SECTOR	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
AGRICULTURE	$0	$0	$0	$60	$14	$2,126
MINING	$95,482	$129,508	$192,247	$215,382	$233,521	$297,136
CONSTRUCTION	$38,184	$51,542	$54,506	$64,356	$59,719	$76,631
MANUFACTURING	$4,361	$34,739	$70,759	$72,217	$44,910	$92,770
TRANSPORTATION	$214,274	$235,789	$276,087	$345,353	$403,141	$464,870
WHOLESALE TRADE *	$433,635	$491,706	$594,760	$571,218	$565,856	$513,801
RETAIL TRADE *	$570,612	$655,183	$747,917	$730,345	$773,177	$790,951
FINANCE	$1,850	$1,525	$1,588	$1,231	$1,287	$1,031
SERVICE	$141,848	$135,989	$182,596	$201,580	$185,941	$172,824
PUBLIC ADM	$166,086	$136,857	$136,338	$144,680	$154,056	$147,193
TOTAL	$1,666,332	$1,872,851	$2,256,801	$2,346,435	$2,421,633	$2,559,250

INDUSTRIAL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
AGRICULTURE	$1,673	$1,221	$1,198	$1,946	$4,818	$5,547
MINING	$273,482	$277,262	$138,260	$252,543	$203,137	$188,471
CONSTRUCTION	$58,058	$48,754	$29,774	$30,734	$31,940	$30,299
MANUFACTURING	$73,333	$86,432	$63,390	$61,040	$19,102	$5,709
TRANSPORTATION	$474,072	$465,550	$437,579	$455,749	$495,265	$479,491
WHOLESALE TRADE *	$455,789	$570,176	$253,672	$337,670	$148,403	$76,042
RETAIL TRADE *	$796,422	$739,543	$638,185	$628,111	$610,531	$592,080
FINANCE	$1,135	$779	$783	$691	$727	$1,411
SERVICE	$176,721	$200,076	$144,019	$187,797	$179,763	$195,001
PUBLIC ADM	$170,033	$130,220	$74,666	$86,087	$72,404	$69,316
TOTAL	$2,480,729	$2,520,024	$1,781,540	$2,042,368	$1,766,091	$1,643,367

**** Due to the reporting method used by the Department of Revenue & Taxation, Penalty & Interest, and Bond monies could not be extracted from these totals.***

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS

JOHNSON *JOHNSON*

INDUSTRIAL SECTOR	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
AGRICULTURE	$1,573	$1,386	$4,000	$3,868	$8,072	$3,799
MINING	$82,124	$246,738	$223,702	$208,445	$203,407	$177,958
CONSTRUCTION	$44,240	$42,450	$53,523	$45,410	$34,822	$46,236
MANUFACTURING	$35,546	$42,146	$44,446	$65,952	$83,725	$91,538
TRANSPORTATION	$91,631	$101,699	$124,125	$377,385	$274,495	$280,044
WHOLESALE TRADE *	$8,917	$12,560	$24,402	$20,351	$19,811	$36,205
RETAIL TRADE *	$617,666	$804,464	$977,174	$1,067,306	$1,101,174	$1,078,624
FINANCE	$6,745	$5,411	$4,298	$8,350	$4,424	$4,013
SERVICE	$78,442	$94,285	$120,434	$138,604	$143,425	$147,812
PUBLIC ADM	$233,800	$196,658	$209,364	$249,727	$232,379	$257,749
TOTAL	$1,200,685	$1,547,814	$1,785,480	$2,185,409	$2,105,748	$2,123,993

INDUSTRIAL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
AGRICULTURE	$3,161	$3,183	$3,428	$3,378	$4,666	$6,458
MINING	$126,089	$121,361	$74,271	$92,691	$85,140	$60,419
CONSTRUCTION	$38,556	$33,241	$17,013	$40,192	$38,235	$37,760
MANUFACTURING	$96,241	$73,513	$55,918	$93,408	$105,805	$83,202
TRANSPORTATION	$277,374	$271,763	$250,926	$270,594	$283,102	$256,122
WHOLESALE TRADE *	$27,065	$12,373	$20,926	$15,498	$24,853	$54,190
RETAIL TRADE *	$1,078,613	$1,032,253	$927,647	$873,215	$896,751	$952,628
FINANCE	$2,698	$3,570	$6,084	$578	$1,255	$3,787
SERVICE	$171,780	$140,343	$137,741	$164,100	$177,533	$190,737
PUBLIC ADM	$273,893	$213,770	$90,000	$62,065	$59,147	$65,184
TOTAL	$2,095,482	$1,905,383	$1,583,967	$1,615,719	$1,676,486	$1,710,488

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Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS

LARAMIE *LARAMIE*

INDUSTRIAL SECTOR	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
AGRICULTURE	$15,405	$13,004	$8,947	$13,560	$16,247	$10,383
MINING	$68,043	$93,535	$76,292	$57,554	$4,526	$45,824
CONSTRUCTION	$623,217	$713,360	$750,860	$633,762	$510,979	$475,303
MANUFACTURING	$200,775	$203,480	$249,153	$336,340	$327,028	$357,255
TRANSPORTATION	$881,876	$948,395	$1,127,224	$1,211,784	$1,739,749	$1,786,544
WHOLESALE TRADE *	$848,943	$862,260	$929,972	$1,117,603	$961,432	$1,087,784
RETAIL TRADE *	$8,023,399	$9,212,950	$9,851,307	$10,450,324	$10,672,258	$11,497,677
FINANCE	$15,008	$11,155	$102,115	$42,300	$9,388	$6,269
SERVICE	$1,312,911	$1,520,655	$1,704,614	$1,829,668	$1,705,289	$1,799,886
PUBLIC ADM	$1,557,332	$1,353,094	$1,499,969	$1,427,681	$1,655,618	$2,029,533
TOTAL	$13,546,908	$14,931,888	$16,300,471	$17,120,591	$17,602,531	$19,096,475

INDUSTRIAL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
AGRICULTURE	$24,895	$22,547	$28,328	$34,306	$54,951	$69,397
MINING	$19,215	$7,745	$4,020	$1,804	$37,829	$17,127
CONSTRUCTION	$319,271	$406,644	$526,565	$626,065	$506,177	$477,670
MANUFACTURING	$419,628	$487,321	$548,377	$622,562	$617,265	$841,169
TRANSPORTATION	$2,049,429	$1,936,351	$2,807,136	$2,437,572	$2,027,003	$2,008,344
WHOLESALE TRADE *	$1,596,076	$1,277,942	$1,841,750	$1,639,646	$1,343,044	$1,228,795
RETAIL TRADE *	$11,775,654	$13,159,034	$17,382,746	$14,877,798	$13,217,081	$12,455,755
FINANCE	$50,295	$93,236	$89,760	$8,788	$8,611	$35,168
SERVICE	$1,858,063	$1,961,169	$2,456,521	$2,419,958	$2,111,765	$1,937,614
PUBLIC ADM	$2,010,526	$2,483,635	$4,098,392	$3,181,381	$2,593,533	$2,506,013
TOTAL	$20,123,067	$21,835,646	$29,783,618	$25,849,880	$22,517,258	$21,577,051

** Due to the reporting method used by the Department of Revenue & Taxation, Penalty & Interest, and Bond monies could not be extracted from these totals.*

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS

LINCOLN *LINCOLN*

INDUSTRIAL SECTOR	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
AGRICULTURE	$2,853	$6,410	$8,171	$8,189	$9,539	$10,926
MINING	$36,258	$79,664	$330,183	$398,043	$230,264	$214,327
CONSTRUCTION	$62,148	$92,468	$80,259	$412,439	$155,622	$138,210
MANUFACTURING	$100,967	$124,017	$207,298	$272,619	$211,498	$185,981
TRANSPORTATION	$185,900	$227,654	$304,926	$299,239	$380,826	$384,417
WHOLESALE TRADE *	$65,605	$163,339	$255,408	$238,927	$161,090	$175,812
RETAIL TRADE *	$775,614	$965,941	$1,347,876	$1,649,299	$1,544,087	$1,465,364
FINANCE	$4,015	$11,471	$15,452	$1,912	$3,106	$2,440
SERVICE	$105,108	$133,864	$231,693	$250,032	$255,102	$252,828
PUBLIC ADM	$238,295	$240,911	$279,916	$328,186	$254,601	$260,646
TOTAL	$1,576,765	$2,045,752	$3,061,198	$3,858,899	$3,205,749	$3,090,964

INDUSTRIAL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
AGRICULTURE	$12,182	$10,725	$12,781	$15,329	$14,953	$16,932
MINING	$523,315	($536,749)	$14,894	$6,584	$14,835	$17,871
CONSTRUCTION	$472,567	$1,510,554	$701,567	$34,231	$45,189	$145,695
MANUFACTURING	$304,572	$560,778	$181,625	$195,657	$192,031	$185,172
TRANSPORTATION	$415,589	$443,906	$441,241	$390,042	$402,960	$388,326
WHOLESALE TRADE *	$276,623	$315,545	$293,057	$333,975	$212,877	$301,524
RETAIL TRADE *	$1,602,565	$1,826,447	$1,416,875	$1,127,672	$1,243,412	$1,384,983
FINANCE	$2,896	$2,521	$1,870	$140	$253	$172
SERVICE	$283,405	$280,123	$205,571	$188,674	$214,141	$254,630
PUBLIC ADM	$319,981	$367,331	$339,607	$296,400	$330,869	$360,727
TOTAL	$4,213,709	$4,781,193	$3,609,105	$2,588,704	$2,671,519	$3,056,031

**** Due to the reporting method used by the Department of Revenue & Taxation, Penalty & Interest, and Bond monies could not be extracted from these totals.***

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS

NATRONA *NATRONA*

INDUSTRIAL SECTOR	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
AGRICULTURE	$40,090	$62,685	$173,007	$199,415	$194,826	$154,797
MINING	$2,658,588	$3,776,281	$5,563,082	$6,606,060	$4,057,231	$3,105,033
CONSTRUCTION	$1,324,102	$1,768,053	$1,765,937	$2,096,449	$1,468,756	$1,803,261
MANUFACTURING	$1,113,297	$1,823,963	$2,570,656	$3,710,263	$2,865,357	$2,227,681
TRANSPORTATION	$1,693,323	$1,806,645	$2,267,585	$2,726,187	$3,021,565	$3,083,253
WHOLESALE TRADE *	$8,531,294	$11,216,503	$12,907,173	$14,666,935	$7,438,817	$6,145,881
RETAIL TRADE *	$12,278,167	$13,792,008	$14,675,488	$15,471,090	$14,230,156	$13,992,302
FINANCE	$26,018	$64,286	$75,265	$107,260	$54,005	$72,880
SERVICE	$4,327,257	$5,072,633	$6,424,313	$7,024,505	$5,183,337	$4,957,815
PUBLIC ADM	$2,690,052	$2,537,056	$2,640,583	$2,890,199	$2,151,464	$2,179,971
TOTAL	$34,682,188	$41,920,126	$49,063,103	$55,498,373	$40,665,528	$37,722,896

INDUSTRIAL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
AGRICULTURE	$150,820	$148,969	$136,799	$97,722	$182,115	$153,234
MINING	$3,177,893	$2,342,558	$1,026,619	$1,321,467	$981,549	$1,008,785
CONSTRUCTION	$1,040,800	$1,078,612	$690,566	$906,067	$967,845	$974,254
MANUFACTURING	$2,566,369	$2,288,672	$1,429,459	$2,135,827	$2,125,052	$2,409,493
TRANSPORTATION	$2,977,560	$2,966,686	$2,780,882	$2,733,609	$2,831,783	$2,602,414
WHOLESALE TRADE *	$6,234,433	$4,870,507	$3,342,815	$3,694,999	$3,897,560	$3,962,676
RETAIL TRADE *	$13,980,690	$13,295,537	$12,102,446	$11,553,956	$11,643,397	$11,853,732
FINANCE	$133,560	$92,234	$58,580	$39,094	$10,219	$16,987
SERVICE	$5,041,959	$4,277,046	$3,008,878	$3,641,963	$3,142,354	$3,476,144
PUBLIC ADM	$2,161,008	$2,145,568	$2,246,300	$2,666,135	$2,709,694	$2,806,538
TOTAL	$37,465,106	$33,506,550	$26,823,359	$28,790,839	$28,491,568	$29,264,256

**** Due to the reporting method used by the Department of Revenue & Taxation, Penalty & Interest, and Bond monies could not be extracted from these totals.***

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS

NIOBRARA *NIOBRARA*

INDUSTRIAL SECTOR	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
AGRICULTURE	$603	$1,285	$1,079	$1,911	$1,621	$2,555
MINING	$3,387	$5,926	$24,967	$3,817	$8,273	$4,632
CONSTRUCTION	$16,566	$24,227	$20,894	$18,983	$21,185	$23,489
MANUFACTURING	$3,518	$7,702	$9,446	$10,557	$20,576	$23,611
TRANSPORTATION	$59,849	$64,266	$84,856	$118,100	$122,636	$118,953
WHOLESALE TRADE *	$6,900	$17,403	$21,265	$21,885	$18,577	$23,148
RETAIL TRADE *	$295,109	$333,908	$378,289	$409,372	$381,582	$429,403
FINANCE	$24	$40	$19	$1,518	$7	$3
SERVICE	$70,121	$100,445	$93,125	$90,680	$83,166	$91,789
PUBLIC ADM	$94,063	$91,447	$96,824	$101,531	$86,905	$116,217
TOTAL	$550,141	$646,659	$730,781	$778,366	$744,539	$833,814

INDUSTRIAL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
AGRICULTURE	$3,619	$4,019	$2,249	$2,270	$3,641	$2,996
MINING	$4,768	$6,518	$1,687	$1,823	$1,578	$1,904
CONSTRUCTION	$30,247	$24,772	$38,243	$16,205	$14,268	$11,349
MANUFACTURING	$10,531	$84,022	$10,267	$8,308	$6,770	$8,965
TRANSPORTATION	$100,665	$100,794	$82,088	$95,820	$94,993	$122,749
WHOLESALE TRADE *	$22,238	$14,960	$12,832	$15,281	$14,016	$20,627
RETAIL TRADE *	$385,168	$328,911	$312,102	$279,705	$275,225	$346,681
FINANCE	$8	$105	$106	$0	$398	$0
SERVICE	$84,053	$71,354	$51,435	$48,573	$51,977	$67,183
PUBLIC ADM	$95,907	$87,575	$65,395	$48,073	$52,688	$57,663
TOTAL	$737,214	$723,041	$576,404	$516,058	$515,553	$640,117

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Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS

PARK *PARK*

INDUSTRIAL SECTOR	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
AGRICULTURE	$5,053	$7,020	$7,183	$6,090	$9,536	$12,059
MINING	$283,264	$362,740	$542,520	$574,001	$377,804	$446,944
CONSTRUCTION	$213,877	$235,994	$280,956	$239,327	$269,541	$231,168
MANUFACTURING	$202,293	$166,281	$300,388	$359,203	$221,476	$243,459
TRANSPORTATION	$391,726	$419,268	$530,120	$702,230	$873,168	$982,122
WHOLESALE TRADE *	$434,545	$557,836	$881,471	$575,464	$453,586	$491,776
RETAIL TRADE *	$2,187,438	$2,474,212	$3,285,730	$3,647,891	$3,726,765	$3,878,819
FINANCE	$15,242	$21,894	$23,578	$30,174	$20,144	$32,797
SERVICE	$759,693	$755,937	$697,464	$769,356	$705,436	$766,532
PUBLIC ADM	$513,457	$466,807	$482,593	$528,137	$505,084	$608,591
TOTAL	$5,006,589	$5,468,003	$7,032,019	$7,431,888	$7,162,553	$7,694,266

INDUSTRIAL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
AGRICULTURE	$13,091	$10,926	$13,667	$11,800	$13,312	$19,698
MINING	$678,771	$495,966	$167,583	$224,154	$188,608	$228,100
CONSTRUCTION	$232,289	$204,808	$190,143	$258,511	$276,012	$287,417
MANUFACTURING	$242,884	$182,600	$162,915	$317,650	$297,185	$230,011
TRANSPORTATION	$1,081,499	$1,128,691	$815,995	$1,032,725	$1,106,375	$839,086
WHOLESALE TRADE *	$585,924	$460,852	$234,651	$213,031	$207,358	$221,545
RETAIL TRADE *	$3,922,367	$3,753,740	$3,280,989	$3,359,245	$3,471,436	$3,781,776
FINANCE	$19,899	$19,470	$14,822	$16,991	$9,148	$13,067
SERVICE	$781,753	$787,212	$675,649	$820,037	$885,082	$972,768
PUBLIC ADM	$643,220	$569,640	$523,732	$455,517	$487,918	$522,697
TOTAL	$8,201,712	$7,613,920	$6,080,164	$6,709,661	$6,942,434	$7,116,165

**** Due to the reporting method used by the Department of Revenue & Taxation, Penalty & Interest, and Bond monies could not be extracted from these totals.***

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS

PLATTE *PLATTE*

INDUSTRIAL SECTOR	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
AGRICULTURE	$6,307	$4,125	$10,786	$5,559	$4,516	$4,345
MINING	$809	$500	$925	$255	$387	$307
CONSTRUCTION	$136,730	$102,943	$50,459	$27,442	$27,445	$22,239
MANUFACTURING	$12,395	$8,897	$8,883	$28,866	$17,851	$12,413
TRANSPORTATION	$225,862	$146,162	$143,388	$144,567	$153,444	$153,768
WHOLESALE TRADE *	$50,025	$51,885	$56,103	$42,133	$38,692	$55,761
RETAIL TRADE *	$1,357,335	$1,483,214	$1,613,175	$1,112,314	$935,580	$979,142
FINANCE	$13,157	$33,624	$16,006	$9,028	$7,104	$12,594
SERVICE	$138,546	$145,153	$161,524	$108,686	$108,854	$115,537
PUBLIC ADM	$319,101	$292,481	$304,513	$235,142	$233,553	$256,536
TOTAL	$2,260,268	$2,269,001	$2,365,782	$1,714,008	$1,527,437	$1,612,656

INDUSTRIAL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
AGRICULTURE	$5,856	$4,362	$3,117	$856	$1,207	$4,599
MINING	$212	$152	$957	$991	$65	$1,246
CONSTRUCTION	$19,191	$18,918	$24,506	$15,709	$26,899	$26,645
MANUFACTURING	$11,326	$15,694	$14,709	$19,914	$17,854	$32,541
TRANSPORTATION	$160,672	$161,930	$151,944	$186,997	$188,981	$226,250
WHOLESALE TRADE *	$49,892	$31,551	$51,142	$66,254	$107,844	$128,075
RETAIL TRADE *	$945,824	$925,573	$826,461	$799,967	$756,458	$870,754
FINANCE	$10,754	$6,658	$7,126	$8,619	$6,113	$7,943
SERVICE	$120,709	$108,720	$103,135	$126,660	$120,216	$171,099
PUBLIC ADM	$242,614	$234,752	$186,211	$170,703	$197,280	$208,051
TOTAL	$1,567,063	$1,508,324	$1,369,337	$1,396,670	$1,422,915	$1,677,205

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Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS

SHERIDAN *SHERIDAN*

INDUSTRIAL SECTOR	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
AGRICULTURE	$7,869	$8,788	$17,311	$26,234	$37,156	$41,475
MINING	$18,999	$47,757	$58,737	$40,915	$29,796	$21,621
CONSTRUCTION	$158,684	$190,033	$175,039	$178,658	$163,703	$130,010
MANUFACTURING	$224,473	$262,799	$269,314	$264,486	$252,972	$226,521
TRANSPORTATION	$327,011	$431,703	$499,778	$390,034	$601,614	$751,927
WHOLESALE TRADE *	$230,229	$351,313	$373,230	$373,112	$388,895	$446,035
RETAIL TRADE *	$3,016,096	$3,745,117	$4,296,051	$4,311,014	$4,349,815	$4,534,281
FINANCE	$9,403	$6,173	$4,501	$4,877	$13,019	$11,150
SERVICE	$316,272	$371,631	$415,256	$442,117	$448,709	$463,219
PUBLIC ADM	$447,370	$513,289	$489,788	$505,893	$595,247	$616,034
TOTAL	$4,756,405	$5,928,603	$6,599,020	$6,537,361	$6,880,938	$7,242,287

INDUSTRIAL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
AGRICULTURE	$35,101	$26,818	$23,985	$27,552	$29,051	$47,895
MINING	$19,134	$12,818	$8,126	$7,539	$27,275	$15,389
CONSTRUCTION	$118,327	$148,481	$82,522	$62,822	$126,842	$151,329
MANUFACTURING	$219,099	$168,723	$135,993	$173,827	$181,412	$300,152
TRANSPORTATION	$778,947	$548,022	$533,775	$558,860	$581,339	$823,710
WHOLESALE TRADE *	$341,578	$241,261	$182,838	$212,853	$229,733	$377,105
RETAIL TRADE *	$4,525,127	$3,328,695	$3,014,154	$3,012,640	$3,356,484	$4,875,274
FINANCE	$9,538	$7,891	$3,160	$5,068	$1,523	$3,689
SERVICE	$475,749	$389,760	$444,712	$438,982	$556,212	$792,529
PUBLIC ADM	$748,926	$558,011	$585,147	$575,852	$683,642	$981,285
TOTAL	$7,271,540	$5,430,493	$5,014,537	$5,075,995	$5,773,513	$8,368,357

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Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS

SUBLETTE *SUBLETTE*

INDUSTRIAL SECTOR	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
AGRICULTURE	$1,364	$1,314	$1,516	$1,934	$1,082	$747
MINING	$76,868	$64,154	$35,185	$56,673	$78,571	$65,949
CONSTRUCTION	$46,069	$52,276	$96,452	$124,377	$61,409	$68,602
MANUFACTURING	$8,107	$8,664	$12,442	$49,085	$50,686	$48,998
TRANSPORTATION	$36,131	$72,304	$92,503	$100,562	$124,170	$128,007
WHOLESALE TRADE *	$203,978	$302,834	$408,107	$470,980	$233,791	$281,444
RETAIL TRADE *	$360,425	$422,650	$499,675	$593,020	$537,453	$509,506
FINANCE	$26	$0	$1,830	$1,570	$1,476	$1,639
SERVICE	$64,990	$75,190	$89,429	$118,642	$115,016	$114,130
PUBLIC ADM	$152,597	$126,230	$140,506	$177,907	$140,462	$147,274
TOTAL	$950,556	$1,125,630	$1,377,659	$1,694,766	$1,344,130	$1,366,309

INDUSTRIAL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
AGRICULTURE	$1,068	$547	$411	$322	$245	$652
MINING	$95,957	$64,589	$107,687	$43,840	$61,085	$77,769
CONSTRUCTION	$165,833	$955,533	$234,256	$30,048	$28,112	$30,782
MANUFACTURING	$46,689	$52,594	$26,194	$36,652	$43,615	$82,780
TRANSPORTATION	$138,036	$172,812	$183,109	$143,599	$149,005	$141,389
WHOLESALE TRADE *	$262,202	$111,085	$41,976	$38,888	$54,724	$60,543
RETAIL TRADE *	$580,820	$733,612	$575,351	$455,830	$499,037	$568,805
FINANCE	$1,671	$2,857	$2,307	$789	$899	$862
SERVICE	$146,032	$179,948	$100,183	$96,516	$99,288	$141,172
PUBLIC ADM	$163,912	$185,749	$68,211	$61,083	$143,145	$131,753
TOTAL	$1,602,231	$2,459,339	$1,339,699	$907,567	$1,079,157	$1,236,507

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Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS

SWEETWATER *SWEETWATER*

INDUSTRIAL SECTOR	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
AGRICULTURE	$2,025	$1,915	$2,746	$8,056	$7,705	$6,804
MINING	$2,528,779	$2,986,250	$3,977,772	$4,391,926	$2,725,557	$1,647,252
CONSTRUCTION	$199,234	$297,628	$975,495	$496,001	$249,351	$219,613
MANUFACTURING	$255,610	$381,504	$464,371	$528,255	$351,274	$532,210
TRANSPORTATION	$697,724	$745,495	$884,573	$1,049,081	$1,152,166	$1,240,307
WHOLESALE TRADE *	$2,428,628	$3,293,467	$4,262,914	$4,588,928	$2,859,481	$2,053,251
RETAIL TRADE *	$5,109,018	$6,106,718	$7,269,911	$7,913,019	$7,278,891	$6,605,426
FINANCE	$20,175	$42,019	$111,094	$57,579	$13,061	$4,892
SERVICE	$2,022,377	$2,297,793	$2,784,419	$2,974,463	$2,046,169	$1,649,558
PUBLIC ADM	$105,609	$1,061,822	$1,130,574	$1,131,892	$876,230	$1,060,308
TOTAL	$13,369,180	$17,214,623	$21,863,880	$23,139,213	$17,559,900	$15,019,638

INDUSTRIAL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
AGRICULTURE	$7,236	$7,719	$6,306	$14,779	$19,370	$27,230
MINING	$1,739,567	$2,196,727	$3,937,528	$1,358,370	$1,588,037	$2,674,959
CONSTRUCTION	$243,340	$315,708	$258,356	$324,212	$378,907	$374,864
MANUFACTURING	$553,141	$510,786	$355,178	$679,653	$564,022	$722,554
TRANSPORTATION	$1,270,186	$1,335,830	$1,790,679	$981,439	$1,357,452	$1,392,034
WHOLESALE TRADE *	$2,160,781	$2,158,445	$1,422,142	$1,531,592	$1,525,474	$1,865,895
RETAIL TRADE *	$6,929,200	$7,919,057	$7,074,883	$6,398,084	$6,393,019	$7,035,859
FINANCE	$5,447	$705	$901	$38	$201	$224
SERVICE	$1,660,041	$1,939,066	$1,443,624	$1,504,586	$1,613,466	$1,832,329
PUBLIC ADM	$1,354,076	$1,575,480	$1,502,738	$1,385,563	$1,458,391	$1,677,265
TOTAL	$15,923,031	$17,959,536	$17,792,348	$14,178,316	$14,898,338	$17,603,214

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Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS

TETON *TETON*

INDUSTRIAL SECTOR	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
AGRICULTURE	$360	$31,730	$18,638	$75,588	$84,344	$84,962
MINING	$4,460	$5,122	$5,161	$4,640	$5,305	$3,999
CONSTRUCTION	$126,273	$169,385	$190,419	$196,980	$150,017	$159,704
MANUFACTURING	$50,786	$49,994	$57,583	$64,629	$75,752	$82,430
TRANSPORTATION	$206,395	$240,465	$320,140	$383,567	$470,998	$538,384
WHOLESALE TRADE *	$41,501	$51,892	$56,135	$61,114	$58,099	$54,888
RETAIL TRADE *	$2,536,553	$2,620,107	$3,243,639	$3,744,688	$3,809,217	$4,005,445
FINANCE	$12,463	$11,166	$18,042	$39,679	$51,311	$76,728
SERVICE	$1,496,126	$1,589,045	$1,332,909	$1,520,099	$1,551,093	$1,671,508
PUBLIC ADM	$188,560	$190,662	$204,051	$190,010	$230,323	$266,657
TOTAL	$4,663,478	$4,959,580	$5,446,732	$6,281,008	$6,486,470	$6,944,721

INDUSTRIAL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
AGRICULTURE	$70,773	$90,850	$108,159	$91,483	$122,254	$124,680
MINING	$4,271	$5,806	$4,816	$9,224	$8,292	$8,777
CONSTRUCTION	$157,833	$176,934	$200,513	$182,904	$308,385	$405,699
MANUFACTURING	$122,293	$141,736	$174,032	$222,337	$268,653	$253,018
TRANSPORTATION	$562,589	$664,027	$731,081	$616,232	$759,544	$770,926
WHOLESALE TRADE *	$59,005	$66,154	$93,367	$102,471	$153,409	$196,270
RETAIL TRADE *	$4,038,618	$4,417,125	$6,383,957	$5,798,295	$7,258,812	$7,657,503
FINANCE	$112,635	$159,773	$209,664	$251,596	$316,511	$333,431
SERVICE	$1,761,477	$1,905,517	$2,582,045	$2,318,995	$3,047,659	$3,080,476
PUBLIC ADM	$260,012	$254,592	$350,961	$298,652	$368,703	$457,353
TOTAL	$7,149,518	$7,882,538	$10,838,639	$9,892,189	$12,612,223	$13,288,134

**** Due to the reporting method used by the Department of Revenue & Taxation, Penalty & Interest, and Bond monies could not be extracted from these totals.***

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS

UINTA *UINTA*

INDUSTRIAL SECTOR	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
AGRICULTURE	$80,467	$107,546	$73,668	$53,090	$56,593	$50,469
MINING	$189,049	$382,148	$1,068,627	$2,110,680	$1,898,672	$1,185,876
CONSTRUCTION	$113,776	$206,688	$324,128	$749,019	$723,327	$480,107
MANUFACTURING	$17,673	$7,241	$279,018	$1,338,655	$973,474	$845,309
TRANSPORTATION	$216,300	$267,755	$458,496	$706,722	$1,379,105	$1,897,336
WHOLESALE TRADE *	$436,088	$738,812	$884,895	$1,068,760	$1,291,618	$553,580
RETAIL TRADE *	$1,199,786	$1,629,556	$2,533,457	$3,600,043	$3,729,336	$3,507,736
FINANCE	$177	$74	$1,775	$4,290	$3,649	$2,714
SERVICE	$412,344	$629,563	$1,182,819	$1,839,574	$1,608,739	$1,373,057
PUBLIC ADM	$234,427	$265,843	$399,043	$447,343	$332,648	$392,560
TOTAL	$2,900,088	$4,235,241	$7,205,938	$11,918,189	$11,997,175	$10,288,760

INDUSTRIAL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
AGRICULTURE	$41,897	$34,329	$23,737	$28,648	$40,651	$58,070
MINING	$1,279,029	$856,221	$309,407	$416,020	$387,011	$491,534
CONSTRUCTION	$592,097	$549,500	$1,174,041	$279,170	$383,816	$292,529
MANUFACTURING	$1,065,686	$699,657	$208,909	$603,152	$549,032	$290,436
TRANSPORTATION	$2,031,856	$2,331,743	$2,341,764	$2,246,800	$387,592	$65,628
WHOLESALE TRADE *	$790,512	$949,044	$815,783	$937,734	$999,509	$995,717
RETAIL TRADE *	$3,583,568	$3,435,879	$3,519,558	$2,702,341	$2,591,135	$2,543,660
FINANCE	$2,387	$1,800	$1,432	$1,796	$1,326	$2,161
SERVICE	$1,205,928	$1,004,069	$656,971	$749,443	$758,032	$924,095
PUBLIC ADM	$430,055	$411,038	$377,317	$351,715	$362,596	$386,569
TOTAL	$11,023,031	$10,273,293	$9,488,928	$8,316,819	$6,460,700	$6,050,398

**** Due to the reporting method used by the Department of Revenue & Taxation, Penalty & Interest, and Bond monies could not be extracted from these totals.***

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS

WASHAKIE *WASHAKIE*

INDUSTRIAL SECTOR	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
AGRICULTURE	$10,182	$7,074	$5,309	$6,518	$5,534	$9,913
MINING	$453,805	$589,296	$551,488	$368,203	$252,078	$277,060
CONSTRUCTION	$61,689	$95,972	$118,400	$173,451	$167,737	$66,302
MANUFACTURING	$12,429	$19,963	$29,453	$28,896	$48,377	$49,742
TRANSPORTATION	$147,622	$151,292	$164,399	$198,426	$219,700	$282,576
WHOLESALE TRADE *	$139,972	$145,247	$173,029	$215,870	$167,951	$183,567
RETAIL TRADE *	$1,077,977	$1,231,629	$1,480,433	$1,458,515	$1,265,362	$1,294,859
FINANCE	$99	$47	$141	$214	$9,145	$2,649
SERVICE	$200,487	$216,765	$273,004	$282,103	$220,706	$235,321
PUBLIC ADM	$266,727	$203,836	$225,487	$252,639	$214,791	$229,529
TOTAL	$2,370,989	$2,661,134	$3,021,157	$2,984,835	$2,571,394	$2,631,528

INDUSTRIAL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
AGRICULTURE	$9,060	$5,683	$5,955	$5,478	$4,603	$5,648
MINING	$332,368	$248,125	$64,456	$134,789	$157,745	$143,700
CONSTRUCTION	$82,654	$69,781	$35,170	$42,154	$43,767	$34,735
MANUFACTURING	$56,806	$65,293	$52,112	$84,252	$90,664	$98,747
TRANSPORTATION	$289,065	$305,392	$256,616	$275,927	$301,812	$258,135
WHOLESALE TRADE *	$197,752	$166,080	$124,790	$138,861	$131,126	$125,706
RETAIL TRADE *	$1,270,400	$1,227,542	$1,104,036	$1,041,354	$1,030,314	$1,083,303
FINANCE	$154	$1,193	$6,250	$27	$2,808	$282
SERVICE	$238,347	$219,662	$147,791	$160,205	$154,515	$154,559
PUBLIC ADM	$254,642	$239,621	$196,127	$235,067	$259,758	$324,473
TOTAL	$2,731,260	$2,548,387	$1,993,317	$2,118,114	$2,177,111	$2,229,287

**** Due to the reporting method used by the Department of Revenue & Taxation, Penalty & Interest, and Bond monies could not be extracted from these totals.***

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS

WESTON *WESTON*

INDUSTRIAL SECTOR	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
AGRICULTURE	$4,477	$5,054	$1,904	$2,124	$1,897	$2,232
MINING	$247,907	$333,456	$488,227	$719,668	$628,781	$397,537
CONSTRUCTION	$14,481	$29,711	$39,297	$39,065	$39,710	$32,085
MANUFACTURING	$55,106	$66,607	$66,294	$160,807	$114,002	$142,641
TRANSPORTATION	$131,627	$159,076	$262,304	$252,858	$243,973	$271,999
WHOLESALE TRADE *	$88,875	$103,558	$164,849	$227,116	$172,145	$146,931
RETAIL TRADE *	$894,674	$912,522	$1,011,692	$1,098,108	$1,062,380	$1,076,826
FINANCE	$285	$52	$8	$8	$3	$1,717
SERVICE	$150,773	$144,441	$215,637	$251,986	$205,628	$186,434
PUBLIC ADM	$223,902	$189,299	$189,432	$249,980	$213,297	$202,277
TOTAL	$1,812,105	$1,943,785	$2,439,653	$3,001,744	$2,681,827	$2,460,689

INDUSTRIAL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
AGRICULTURE	$2,139	$1,224	$1,282	$2,596	$3,761	$3,548
MINING	$446,595	$333,151	$154,114	$265,501	$242,586	$279,766
CONSTRUCTION	$32,854	$31,058	$25,792	$34,369	$35,659	$28,778
MANUFACTURING	$94,802	$44,917	$24,829	$21,783	$37,126	$32,575
TRANSPORTATION	$251,048	$252,747	$231,966	$207,588	$201,354	$249,015
WHOLESALE TRADE *	$143,377	$131,248	$65,854	$58,311	$80,592	$68,626
RETAIL TRADE *	$1,032,719	$977,772	$862,967	$842,901	$844,801	$861,339
FINANCE	$9,910	$27	$328	$409	$13	$2
SERVICE	$182,629	$184,259	$144,275	$155,061	$153,841	$143,183
PUBLIC ADM	$200,876	$165,802	$159,399	$187,940	$213,867	$193,706
TOTAL	$2,396,961	$2,126,218	$1,670,816	$1,776,459	$1,813,600	$1,860,538

**** Due to the reporting method used by the Department of Revenue & Taxation, Penalty & Interest, and Bond monies could not be extracted from these totals.***

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS

OUT OF STATE *OUT OF STATE*

INDUSTRIAL SECTOR	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
AGRICULTURE	$7,685	$9,346	$4,966	$3,537	$7,461	$7,820
MINING	$1,068,864	$1,460,361	$2,544,181	$3,018,674	$2,000,256	$3,142,262
CONSTRUCTION	$558,325	$686,100	$870,100	$991,019	$708,691	$475,343
MANUFACTURING	$1,438,301	$1,564,561	$2,296,053	$4,022,768	$2,152,069	$1,759,466
TRANSPORTATION	$135,649	$140,067	$225,575	$1,012,080	$743,344	$681,176
WHOLESALE TRADE *	$5,490,209	$6,376,982	$7,842,898	$9,628,039	$6,223,565	$5,023,231
RETAIL TRADE *	$1,341,756	$1,588,153	$2,111,374	$2,236,893	$1,915,201	$1,658,965
FINANCE	$62,133	$87,784	$131,220	$190,889	$157,405	$186,756
SERVICE	$1,546,438	$1,792,048	$2,942,928	$3,871,028	$3,198,131	$2,935,365
PUBLIC ADM	-	-	-	-	-	-
TOTAL	$11,649,361	$13,705,419	$18,969,311	$24,974,940	$17,106,138	$15,870,405

INDUSTRIAL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
AGRICULTURE	$10,542	$8,774	$6,179	$7,729	$5,275	$4,775
MINING	$2,951,531	$1,893,624	$722,645	$970,144	$1,289,815	$951,809
CONSTRUCTION	$550,112	$774,566	$357,503	$464,372	$366,126	$607,219
MANUFACTURING	$2,580,898	$2,133,734	$1,433,259	$1,869,766	$2,198,680	$2,528,348
TRANSPORTATION	$1,199,625	$1,189,938	$636,169	$464,843	$547,707	$685,211
WHOLESALE TRADE *	$5,061,827	$4,392,849	$2,913,545	$3,874,209	$3,596,076	$4,169,017
RETAIL TRADE *	$1,699,184	$1,918,691	$2,067,555	$1,676,695	$2,088,771	$2,238,911
FINANCE	$271,421	$333,434	$386,761	$300,469	$260,665	$236,756
SERVICE	$2,888,778	$3,106,459	$2,560,943	$2,898,839	$3,202,460	$3,691,830
PUBLIC ADM	-	-	-	$81	$447	$2,393
TOTAL	$17,213,931	$15,752,083	$11,084,628	$12,527,147	$13,556,023	$15,116,270

**** Due to the reporting method used by the Department of Revenue & Taxation, Penalty & Interest, and Bond monies could not be extracted from these totals.***

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

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SECTION III

RETAIL SECTOR SALES TAX COLLECTIONS

STATE AND COUNTY SUMMARY AND GRAPHS

RETAIL SALES TAX COLLECTIONS

This section of the report lists the sales tax collections, by component, in the Retail Trade sector. Collections are reported at both the state and county levels. The Retail sector is divided into eight major components which are briefly explained in the glossary.

Statewide, total retail sales tax collections for fiscal year 1990 were up 5 percent from the previous year. The graph on page 80 displays twelve years of total retail sales tax collections. (See page 81 for relative importance of components.)

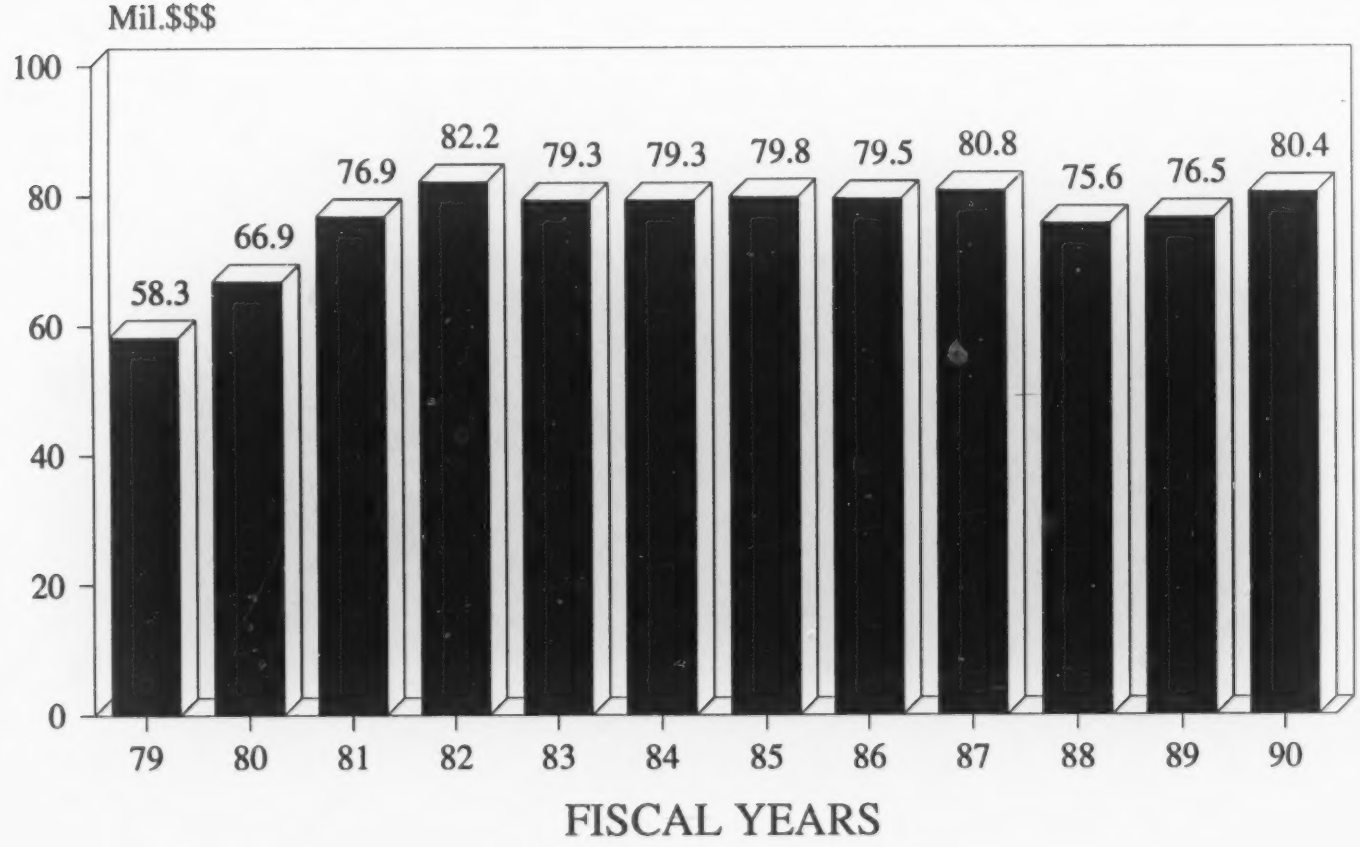
All of the eight retail sales components realized gains over year earlier levels. Building and Hardware stores experienced the most sizable increase, at 8.6 percent over fiscal year 1989. Collections in the Restaurant component were up 8.2 percent from the previous year level. The Apparel component realized a 6.6 percent increase over fiscal year 1989. The other components, Furniture stores, General Merchandise stores, Automotive Service stores, Miscellaneous stores, and Food stores, yielded increases over previous year levels of 4.9 percent, 4.4 percent, 4.2 percent, 3.4 percent, and 3.4 percent, respectively.

The most significant increase in retail sales tax collections at the county level was in Sheridan county, which realized a 45.3 percent increase over fiscal year 1989. Niobrara county experienced the next largest annual growth in this category, at nearly 26 percent over the total collected in fiscal year 1989. Other significant increases in retail sales tax collections were seen in Platte (15.1%), Sublette (14.0%), Crook (12.1%), and Lincoln (11.4%) counties.

TOTAL RETAIL SALES TAX COLLECTIONS

WYOMING

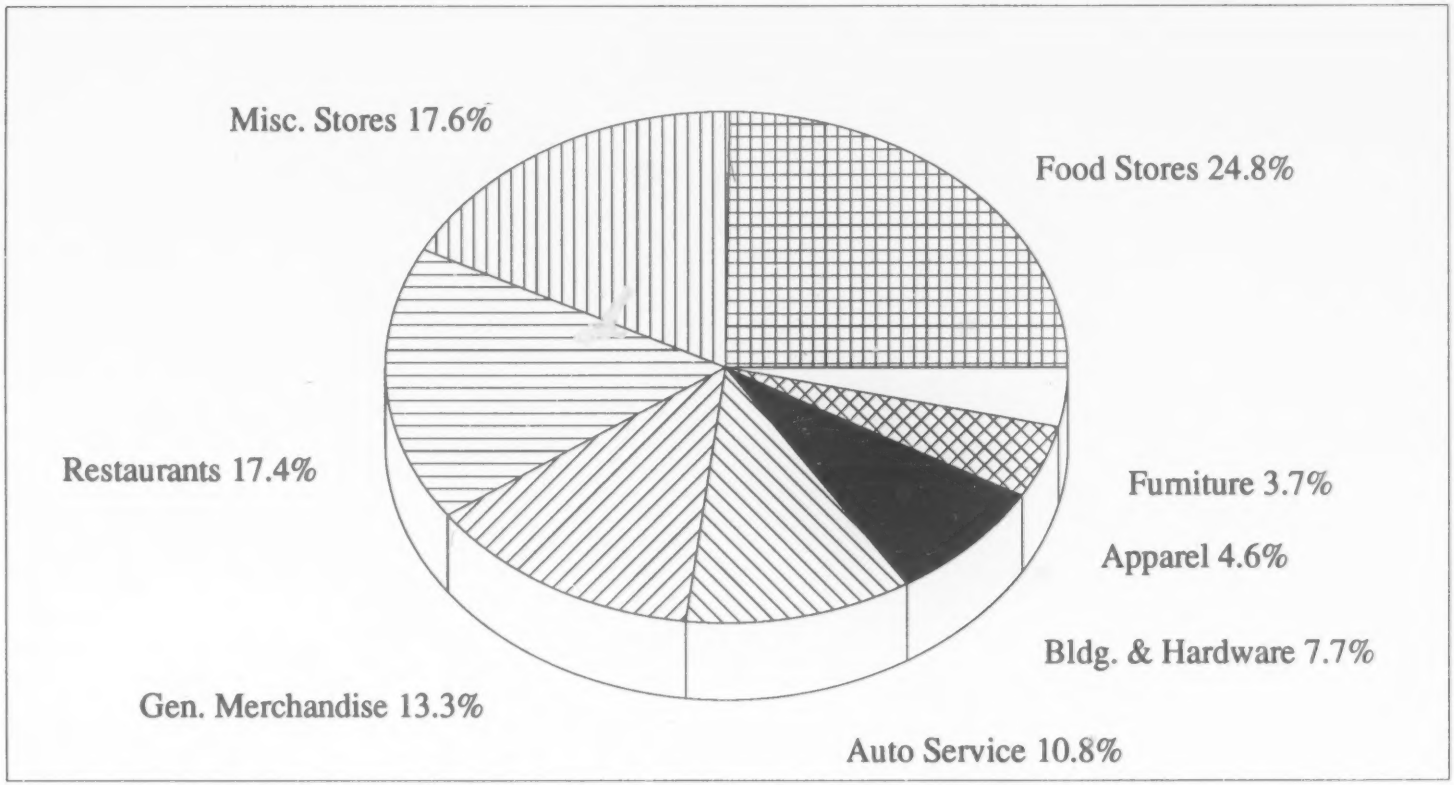
FY 1979 THROUGH FY 1990



Source: Dept. of Revenue and Taxation

RETAIL SALES TAX COLLECTIONS - FY 1990

By Retail Component



TOTAL FY 90 = $80.4 Million

Source: Department of Revenue & Taxation

WYOMING **RETAIL SALES TAX COLLECTIONS** *WYOMING*

RETAIL SECTOR	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
BLDG. & HARDWARE	$8,206,581	$8,968,311	$9,403,861	$9,311,407	$8,359,458	$8,087,886
GEN. MERCHANDISE	$8,054,983	$8,820,783	$9,396,792	$9,952,473	$9,634,556	$9,746,715
FOOD STORES	$13,808,288	$16,219,783	$19,276,071	$20,977,744	$21,717,097	$21,847,728
AUTO SERVICE	$7,820,971	$9,557,590	$10,784,200	$11,327,989	$9,452,519	$9,330,748
APPAREL	$2,593,524	$2,952,135	$3,441,298	$3,851,091	$3,980,267	$3,814,611
FURNITURE	$2,949,511	$3,340,393	$3,588,478	$3,741,826	$3,463,808	$3,319,221
RESTAURANTS	$7,577,074	$8,399,841	$10,356,774	$11,455,563	$11,819,441	$11,887,134
MISC. STORES	$7,275,422	$8,607,359	$10,622,332	$11,622,468	$10,881,787	$11,239,358
RETAIL TOTAL	$58,286,353	$66,866,195	$76,869,806	$82,240,561	$79,308,933	$79,273,401

RETAIL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
BLDG. & HARDWARE	$7,664,003	$6,958,320	$6,162,362	$5,537,682	$5,689,568	$6,176,642
GEN. MERCHANDISE	$10,150,383	$10,660,104	$11,461,531	$10,167,685	$10,293,247	$10,744,982
FOOD STORES	$22,189,754	$22,257,429	$20,787,410	$19,346,754	$19,279,324	$19,937,826
AUTO SERVICE	$9,362,311	$8,871,690	$8,068,728	$8,421,295	$8,390,335	$8,740,308
APPAREL	$3,601,811	$3,670,020	$3,595,845	$3,499,994	$3,449,687	$3,678,766
FURNITURE	$3,113,082	$3,004,401	$3,089,426	$2,816,050	$2,849,792	$2,988,997
RESTAURANTS	$12,046,306	$12,386,425	$12,976,938	$12,798,115	$12,907,285	$13,959,399
MISC. STORES	$11,651,836	$11,707,793	$14,700,659	$13,030,061	$13,680,628	$14,148,583
RETAIL TOTAL	$79,779,486	$79,516,182	$80,842,899	$75,617,636	$76,539,866	$80,375,503

Penalty & Interest, and Bond monies could not be extracted from this sector.

SOURCE: STATE OF WYOMING, DEPARTMENT OF REVENUE AND TAXATION

ALBANY **RETAIL SALES TAX COLLECTIONS** *ALBANY*

RETAIL SECTOR	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
BLDG. & HARDWARE	$256,456	$256,067	$242,979	$230,189	$216,827	$260,158
GEN. MERCHANDISE	$172,329	$170,386	$168,485	$162,883	$144,432	$150,384
FOOD STORES	$707,162	$804,458	$858,990	$957,713	$965,197	$996,547
AUTO SERVICE	$274,557	$289,972	$330,234	$323,154	$296,435	$300,346
APPAREL	$138,464	$155,691	$178,854	$196,569	$182,282	$180,529
FURNITURE	$171,864	$173,285	$163,017	$167,623	$148,893	$149,667
RESTAURANTS	$359,900	$386,809	$456,038	$496,352	$517,280	$566,802
MISC. STORES	$427,424	$440,351	$466,871	$471,101	$539,312	$579,349
RETAIL TOTAL	$2,508,155	$2,677,019	$2,865,469	$3,005,584	$3,010,658	$3,183,782

RETAIL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
BLDG. & HARDWARE	$217,769	$185,169	$203,450	$265,112	$251,712	$243,888
GEN. MERCHANDISE	$147,060	$129,527	$153,070	$159,447	$143,306	$202,914
FOOD STORES	$968,624	$952,266	$1,124,142	$1,377,294	$1,303,572	$1,330,222
AUTO SERVICE	$293,938	$288,058	$367,564	$543,157	$523,403	$501,961
APPAREL	$174,741	$160,171	$176,154	$229,011	$220,968	$209,317
FURNITURE	$121,643	$123,597	$128,689	$189,297	$194,389	$192,290
RESTAURANTS	$577,864	$617,608	$738,911	$955,410	$936,831	$946,704
MISC. STORES	$516,450	$545,405	$954,021	$1,076,638	$1,100,975	$1,095,578
RETAIL TOTAL	$3,018,089	$3,001,801	$3,846,001	$4,795,366	$4,675,156	$4,722,874

Penalty & Interest, and Bond monies could not be extracted from this sector.

SOURCE: STATE OF WYOMING, DEPARTMENT OF REVENUE AND TAXATION

BIG HORN **RETAIL SALES TAX COLLECTIONS** *BIG HORN*

RETAIL SECTOR	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
BLDG. & HARDWARE	$142,258	$144,773	$154,560	$130,887	$111,060	$113,476
GEN. MERCHANDISE	$56,926	$56,193	$66,269	$68,311	$61,746	$60,229
FOOD STORES	$237,375	$268,694	$308,739	$337,582	$328,090	$335,647
AUTO SERVICE	$69,373	$85,851	$80,087	$93,106	$86,986	$71,185
APPAREL	$45,021	$53,305	$61,675	$49,159	$71,608	$68,927
FURNITURE	$31,036	$30,645	$33,370	$34,154	$27,978	$27,234
RESTAURANTS	$99,606	$103,760	$113,581	$121,791	$112,712	$108,319
MISC. STORES	$78,304	$85,539	$127,957	$138,654	$110,314	$101,783
RETAIL TOTAL	$759,897	$828,760	$946,238	$973,644	$910,494	$886,800

RETAIL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
BLDG. & HARDWARE	$102,095	$95,891	$80,152	$70,906	$72,810	$79,585
GEN. MERCHANDISE	$59,833	$52,646	$41,182	$37,125	$36,952	$37,059
FOOD STORES	$338,464	$354,924	$327,230	$326,604	$313,372	$326,860
AUTO SERVICE	$74,440	$69,477	$64,881	$74,628	$74,801	$69,687
APPAREL	$66,951	$61,783	$60,551	$63,093	$63,048	$66,387
FURNITURE	$24,839	$22,964	$25,283	$18,761	$20,267	$28,494
RESTAURANTS	$109,208	$101,455	$98,636	$107,074	$101,869	$107,085
MISC. STORES	$104,348	$107,523	$100,412	$112,257	$142,206	$138,254
RETAIL TOTAL	$880,178	$866,663	$798,327	$810,448	$825,325	$853,411

Penalty & Interest, and Bond monies could not be extracted from this sector.

SOURCE: STATE OF WYOMING, DEPARTMENT OF REVENUE AND TAXATION

CAMPBELL **RETAIL SALES TAX COLLECTIONS** *CAMPBELL*

RETAIL SECTOR	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
BLDG. & HARDWARE	$615,205	$704,594	$804,586	$916,711	$866,458	$652,548
GEN. MERCHANDISE	$362,443	$468,762	$550,137	$605,235	$568,370	$620,419
FOOD STORES	$927,453	$1,055,119	$1,492,259	$1,716,508	$1,827,271	$1,854,451
AUTO SERVICE	$568,627	$623,822	$825,624	$1,153,558	$1,108,893	$1,143,282
APPAREL	$177,961	$198,633	$233,120	$305,352	$313,512	$314,919
FURNITURE	$114,241	$153,468	$267,842	$342,208	$336,127	$320,133
RESTAURANTS	$375,334	$476,493	$698,682	$910,225	$947,280	$963,333
MISC. STORES	$539,558	$671,000	$905,096	$1,042,491	$1,078,816	$1,070,483
RETAIL TOTAL	$3,680,822	$4,351,891	$5,777,346	$6,992,288	$7,046,727	$6,939,568

RETAIL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
BLDG. & HARDWARE	$565,980	$504,626	$315,980	$285,191	$292,699	$315,612
GEN. MERCHANDISE	$691,846	$708,631	$614,286	$669,453	$742,762	$749,234
FOOD STORES	$2,037,210	$1,913,223	$1,380,720	$1,443,710	$1,323,509	$1,382,458
AUTO SERVICE	$1,212,799	$1,056,112	$828,246	$862,773	$820,093	$860,514
APPAREL	$312,118	$311,244	$242,532	$212,458	$205,510	$215,049
FURNITURE	$320,253	$257,458	$249,930	$221,755	$231,987	$214,696
RESTAURANTS	$961,131	$971,333	$800,592	$831,913	$798,941	$895,630
MISC. STORES	$1,041,380	$992,054	$1,093,310	$1,069,733	$1,022,230	$1,024,345
RETAIL TOTAL	$7,142,717	$6,714,681	$5,525,596	$5,596,986	$5,437,731	$5,657,538

Penalty & Interest, and Bond monies could not be extracted from this sector.

SOURCE: STATE OF WYOMING, DEPARTMENT OF REVENUE AND TAXATION

CARBON

RETAIL SALES TAX COLLECTIONS

CARBON

RETAIL SECTOR	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
BLDG. & HARDWARE	$286,645	$325,699	$323,309	$274,704	$229,213	$248,587
GEN. MERCHANDISE	$281,871	$314,559	$330,544	$325,956	$268,613	$254,148
FOOD STORES	$716,020	$830,865	$1,007,574	$1,077,249	$1,000,370	$966,605
AUTO SERVICE	$364,937	$483,589	$523,999	$535,219	$409,113	$431,203
APPAREL	$152,879	$170,502	$182,899	$169,528	$149,502	$111,046
FURNITURE	$66,022	$81,160	$92,082	$71,022	$56,417	$55,027
RESTAURANTS	$419,900	$461,560	$397,326	$372,811	$380,369	$363,321
MISC. STORES	$400,317	$483,128	$545,712	$501,488	$435,754	$420,598
RETAIL TOTAL	$2,688,590	$3,151,062	$3,403,445	$3,327,977	$2,929,351	$2,850,535

RETAIL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
BLDG. & HARDWARE	$231,708	$199,338	$185,421	$192,201	$208,234	$181,362
GEN. MERCHANDISE	$252,043	$213,319	$177,159	$176,895	$181,057	$179,503
FOOD STORES	$905,844	$880,507	$846,277	$795,109	$817,485	$809,460
AUTO SERVICE	$405,759	$374,612	$312,166	$296,383	$293,812	$452,819
APPAREL	$103,521	$92,026	$84,367	$89,548	$86,997	$91,024
FURNITURE	$45,522	$40,413	$38,157	$38,431	$27,658	$30,942
RESTAURANTS	$359,834	$372,822	$343,646	$347,075	$394,779	$416,039
MISC. STORES	$407,418	$362,187	$363,304	$318,202	$326,172	$358,434
RETAIL TOTAL	$2,711,649	$2,535,224	$2,350,497	$2,253,844	$2,336,194	$2,519,583

Penalty & Interest, and Bond monies could not be extracted from this sector.

SOURCE: STATE OF WYOMING, DEPARTMENT OF REVENUE AND TAXATION

CONVERSE **RETAIL SALES TAX COLLECTIONS** *CONVERSE*

RETAIL SECTOR	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
BLDG. & HARDWARE	$382,722	$381,047	$326,959	$284,606	$284,178	$326,553
GEN. MERCHANDISE	$176,441	$189,372	$204,303	$205,519	$178,976	$187,119
FOOD STORES	$390,194	$498,763	$576,270	$620,326	$628,476	$613,944
AUTO SERVICE	$272,330	$304,820	$374,184	$306,102	$241,967	$268,099
APPAREL	$63,462	$82,590	$104,748	$110,993	$113,332	$94,341
FURNITURE	$29,126	$55,743	$46,755	$47,660	$42,239	$38,330
RESTAURANTS	$264,201	$265,743	$278,367	$277,472	$269,634	$230,661
MISC. STORES	$96,895	$122,945	$158,401	$193,201	$172,965	$171,113
RETAIL TOTAL	$1,675,372	$1,901,023	$2,069,987	$2,045,879	$1,931,767	$1,930,160

RETAIL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
BLDG. & HARDWARE	$268,270	$229,398	$173,718	$180,137	$145,839	$165,843
GEN. MERCHANDISE	$191,031	$194,058	$172,919	$157,594	$164,398	$168,388
FOOD STORES	$598,930	$538,964	$517,502	$472,888	$441,205	$466,186
AUTO SERVICE	$257,668	$224,426	$174,695	$168,972	$157,646	$153,172
APPAREL	$102,776	$89,635	$79,435	$87,890	$81,077	$81,457
FURNITURE	$31,838	$24,067	$14,798	$20,994	$18,234	$16,922
RESTAURANTS	$230,634	$215,266	$193,805	$210,918	$217,212	$224,059
MISC. STORES	$172,795	$159,067	$137,112	$116,680	$126,832	$137,400
RETAIL TOTAL	$1,853,942	$1,674,881	$1,463,984	$1,416,073	$1,352,443	$1,413,427

Penalty & Interest, and Bond monies could not be extracted from this sector.

SOURCE: STATE OF WYOMING, DEPARTMENT OF REVENUE AND TAXATION

CROOK **RETAIL SALES TAX COLLECTIONS** *CROOK*

RETAIL SECTOR	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
BLDG. & HARDWARE	$25,376	$28,729	$27,408	$41,372	$40,864	$35,822
GEN. MERCHANDISE	$24,396	$33,585	$27,723	$40,001	$35,286	$33,487
FOOD STORES	$78,109	$106,607	$126,938	$126,266	$128,689	$145,638
AUTO SERVICE	$131,168	$137,210	$125,940	$151,210	$171,631	$144,616
APPAREL	$5,903	$7,690	$7,892	$8,158	$5,121	$2,991
FURNITURE	$3,554	$3,756	$2,931	$3,030	$3,009	$2,938
RESTAURANTS	$64,517	$72,785	$75,116	$68,635	$81,161	$74,309
MISC. STORES	$55,485	$61,393	$61,181	$62,260	$75,734	$118,784
RETAIL TOTAL	$388,507	$451,755	$455,129	$500,932	$541,495	$558,585

RETAIL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
BLDG. & HARDWARE	$44,887	$37,232	$30,743	$38,436	$50,214	$76,643
GEN. MERCHANDISE	$35,315	$30,838	$27,332	$25,829	$17,525	$13,355
FOOD STORES	$142,461	$147,651	$144,630	$148,050	$131,575	$151,619
AUTO SERVICE	$97,657	$107,688	$106,238	$110,410	$106,416	$106,261
APPAREL	$5,395	$6,151	$6,399	$6,877	$9,783	$11,737
FURNITURE	$3,692	$4,184	$4,362	$4,456	$4,682	$9,813
RESTAURANTS	$78,633	$86,966	$81,298	$68,142	$80,581	$73,955
MISC. STORES	$175,644	$153,340	$134,526	$143,450	$143,389	$166,680
RETAIL TOTAL	$583,684	$574,050	$535,528	$545,650	$544,165	$610,063

Penalty & Interest, and Bond monies could not be extracted from this sector.

SOURCE: STATE OF WYOMING, DEPARTMENT OF REVENUE AND TAXATION

RETAIL SALES TAX COLLECTIONS

FREMONT

RETAIL SECTOR	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
BLDG. & HARDWARE	$582,356	$695,887	$691,176	$618,519	$551,123	$547,304
GEN. MERCHANDISE	$560,439	$615,602	$639,114	$604,521	$538,108	$500,402
FOOD STORES	$918,573	$1,099,711	$1,192,773	$1,223,205	$1,252,382	$1,250,785
AUTO SERVICE	$477,005	$499,709	$535,917	$515,673	$423,771	$404,665
APPAREL	$137,123	$170,325	$184,076	$180,694	$176,114	$144,754
FURNITURE	$135,139	$150,168	$161,152	$181,159	$155,499	$134,933
RESTAURANTS	$408,011	$445,718	$523,300	$498,578	$510,787	$489,648
MISC. STORES	$498,288	$558,450	$670,429	$713,380	$685,264	$676,187
RETAIL TOTAL	$3,716,934	$4,235,570	$4,597,937	$4,535,729	$4,293,048	$4,148,678

RETAIL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
BLDG. & HARDWARE	$453,865	$377,009	$339,663	$341,690	$365,191	$398,344
GEN. MERCHANDISE	$522,531	$504,336	$482,362	$486,001	$532,557	$560,164
FOOD STORES	$1,259,854	$1,205,804	$1,242,002	$1,167,554	$1,161,036	$1,219,032
AUTO SERVICE	$398,986	$366,453	$331,854	$353,078	$380,353	$376,572
APPAREL	$134,296	$124,844	$103,819	$118,307	$116,235	$133,656
FURNITURE	$116,286	$74,464	$47,999	$60,210	$54,757	$81,311
RESTAURANTS	$485,712	$475,126	$462,000	$477,798	$497,518	$510,205
MISC. STORES	$704,068	$663,513	$563,071	$553,060	$559,830	$548,885
RETAIL TOTAL	$4,075,598	$3,791,549	$3,572,770	$3,557,698	$3,667,477	$3,828,169

Penalty & Interest, and Bond monies could not be extracted from this sector.

SOURCE: STATE OF WYOMING, DEPARTMENT OF REVENUE AND TAXATION

GOSHEN **RETAIL SALES TAX COLLECTIONS** *GOSHEN*

RETAIL SECTOR	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
BLDG. & HARDWARE	$404,713	$393,720	$470,378	$394,420	$366,436	$404,116
GEN. MERCHANDISE	$135,572	$146,991	$160,711	$164,044	$162,937	$181,052
FOOD STORES	$286,832	$312,400	$345,791	$360,785	$365,409	$384,265
AUTO SERVICE	$104,086	$107,781	$106,138	$106,537	$104,845	$127,774
APPAREL	$49,015	$57,754	$63,662	$65,377	$66,223	$65,061
FURNITURE	$25,826	$29,266	$22,040	$19,216	$16,742	$23,421
RESTAURANTS	$83,255	$89,669	$94,254	$100,340	$110,452	$119,227
MISC. STORES	$137,152	$171,016	$191,415	$175,065	$165,912	$184,198
RETAIL TOTAL	$1,226,449	$1,308,597	$1,454,389	$1,385,784	$1,358,956	$1,489,114

RETAIL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
BLDG. & HARDWARE	$320,425	$226,288	$200,727	$182,130	$243,934	$273,866
GEN. MERCHANDISE	$199,428	$189,156	$176,288	$173,751	$206,017	$239,842
FOOD STORES	$375,385	$393,595	$370,120	$336,573	$396,756	$411,726
AUTO SERVICE	$116,053	$122,223	$118,684	$119,417	$176,345	$187,711
APPAREL	$57,535	$48,098	$41,081	$35,852	$36,474	$41,341
FURNITURE	$41,148	$43,717	$43,385	$37,914	$54,059	$46,952
RESTAURANTS	$137,688	$133,683	$133,529	$133,754	$158,033	$186,503
MISC. STORES	$205,139	$180,990	$176,472	$191,546	$249,718	$277,382
RETAIL TOTAL	$1,452,801	$1,337,750	$1,260,286	$1,210,937	$1,521,336	$1,665,323

Penalty & Interest, and Bond monies could not be extracted from this sector.

SOURCE: STATE OF WYOMING, DEPARTMENT OF REVENUE AND TAXATION

HOT SPRINGS **RETAIL SALES TAX COLLECTIONS** *HOT SPRINGS*

RETAIL SECTOR	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
BLDG. & HARDWARE	$60,898	$78,225	$83,743	$71,077	$88,623	$75,073
GEN. MERCHANDISE	$49,118	$55,510	$58,512	$61,231	$67,671	$60,878
FOOD STORES	$192,638	$208,615	$237,183	$249,062	$264,707	$277,025
AUTO SERVICE	$75,871	$106,507	$137,639	$113,886	$109,541	$111,128
APPAREL	$27,233	$33,551	$40,403	$46,414	$45,156	$43,613
FURNITURE	$25,113	$21,293	$24,919	$20,864	$13,871	$15,094
RESTAURANTS	$73,480	$76,788	$78,006	$73,858	$87,806	$104,653
MISC. STORES	$66,261	$74,694	$87,512	$93,953	$95,802	$103,487
RETAIL TOTAL	$570,612	$655,183	$747,917	$730,345	$773,177	$790,951

RETAIL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
BLDG. & HARDWARE	$84,417	$73,909	$65,975	$59,479	$60,661	$63,678
GEN. MERCHANDISE	$59,733	$48,345	$44,505	$26,513	$17,610	$17,020
FOOD STORES	$275,919	$272,472	$248,565	$261,333	$233,662	$224,445
AUTO SERVICE	$107,292	$91,991	$61,935	$68,352	$80,914	$64,876
APPAREL	$31,010	$28,252	$27,580	$27,129	$24,495	$27,883
FURNITURE	$15,162	$13,378	$9,895	$11,381	$12,192	$12,872
RESTAURANTS	$114,350	$99,502	$84,775	$80,895	$88,027	$93,702
MISC. STORES	$108,539	$111,694	$94,955	$93,029	$92,970	$87,604
RETAIL TOTAL	$796,422	$739,543	$638,185	$628,111	$610,531	$592,080

Penalty & Interest, and Bond monies could not be extracted from this sector.

SOURCE: STATE OF WYOMING, DEPARTMENT OF REVENUE AND TAXATION

JOHNSON **RETAIL SALES TAX COLLECTIONS** *JOHNSON*

RETAIL SECTOR	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
BLDG. & HARDWARE	$68,824	$94,463	$98,673	$108,011	$123,201	$124,164
GEN. MERCHANDISE	$31,079	$37,383	$47,459	$60,409	$59,139	$63,290
FOOD STORES	$162,630	$209,999	$254,326	$294,949	$311,052	$316,291
AUTO SERVICE	$107,583	$131,008	$154,086	$143,556	$142,191	$133,249
APPAREL	$31,822	$41,089	$51,913	$56,306	$52,944	$51,391
FURNITURE	$11,320	$20,179	$19,795	$17,665	$19,513	$17,315
RESTAURANTS	$127,818	$151,805	$208,168	$235,021	$233,901	$225,557
MISC. STORES	$76,590	$118,538	$142,754	$151,389	$159,233	$147,367
RETAIL TOTAL	$617,666	$804,464	$977,174	$1,067,306	$1,101,174	$1,078,624

RETAIL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
BLDG. & HARDWARE	$128,773	$107,145	$92,121	$80,946	$98,762	$103,963
GEN. MERCHANDISE	$68,779	$67,860	$48,102	$44,083	$21,952	$10,510
FOOD STORES	$301,198	$304,499	$290,989	$286,281	$291,669	$318,657
AUTO SERVICE	$132,523	$122,164	$90,232	$79,380	$79,718	$83,694
APPAREL	$49,555	$42,877	$49,208	$25,556	$31,134	$35,887
FURNITURE	$21,324	$15,449	$14,219	$14,782	$13,547	$15,180
RESTAURANTS	$225,558	$224,253	$207,666	$199,144	$213,627	$226,956
MISC. STORES	$150,903	$148,006	$135,110	$143,043	$146,342	$157,781
RETAIL TOTAL	$1,078,613	$1,032,253	$927,647	$873,215	$896,751	$952,628

Penalty & Interest, and Bond monies could not be extracted from this sector.

SOURCE: STATE OF WYOMING, DEPARTMENT OF REVENUE AND TAXATION

LARAMIE **RETAIL SALES TAX COLLECTIONS** *LARAMIE*

RETAIL SECTOR	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
BLDG. & HARDWARE	$767,924	$770,655	$728,158	$1,034,446	$827,777	$829,980
GEN. MERCHANDISE	$1,440,223	$1,629,327	$1,613,389	$1,693,682	$1,663,155	$1,628,557
FOOD STORES	$1,823,968	$2,105,205	$2,456,424	$2,469,883	$2,642,609	$2,943,042
AUTO SERVICE	$1,109,128	$1,607,334	$1,572,188	$1,387,733	$1,217,732	$1,324,164
APPAREL	$499,635	$536,762	$617,785	$770,886	$860,398	$881,094
FURNITURE	$463,188	$478,136	$488,548	$448,087	$482,492	$499,773
RESTAURANTS	$1,193,709	$1,276,610	$1,444,946	$1,547,844	$1,849,582	$1,908,419
MISC. STORES	$725,624	$808,921	$929,869	$1,097,763	$1,128,513	$1,482,648
RETAIL TOTAL	$8,023,399	$9,212,950	$9,851,307	$10,450,324	$10,672,258	$11,497,677

RETAIL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
BLDG. & HARDWARE	$839,667	$976,243	$1,205,610	$909,070	$704,700	$631,767
GEN. MERCHANDISE	$1,672,913	$1,980,548	$2,821,565	$2,381,968	$2,145,701	$2,023,077
FOOD STORES	$3,097,740	$3,280,239	$3,504,504	$2,832,085	$2,478,528	$2,282,467
AUTO SERVICE	$1,443,024	$1,609,992	$1,812,161	$1,785,617	$1,671,744	$1,580,931
APPAREL	$737,452	$823,392	$982,218	$963,587	$759,387	$714,469
FURNITURE	$453,582	$498,610	$620,524	$469,495	$403,620	$367,300
RESTAURANTS	$1,996,874	$2,222,660	$2,916,842	$2,656,787	$2,371,807	$2,275,020
MISC. STORES	$1,534,402	$1,767,350	$3,519,321	$2,879,189	$2,681,594	$2,580,724
RETAIL TOTAL	$11,775,654	$13,159,034	$17,382,745	$14,877,798	$13,217,081	$12,455,755

Penalty & Interest, and Bond monies could not be extracted from this sector.

SOURCE: STATE OF WYOMING, DEPARTMENT OF REVENUE AND TAXATION

LINCOLN **RETAIL SALES TAX COLLECTIONS** *LINCOLN*

RETAIL SECTOR	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
BLDG. & HARDWARE	$126,647	$151,625	$186,910	$210,440	$179,552	$163,019
GEN. MERCHANDISE	$87,516	$101,352	$138,453	$139,064	$121,456	$121,106
FOOD STORES	$200,696	$286,906	$383,161	$471,254	$486,000	$488,833
AUTO SERVICE	$98,785	$116,090	$177,112	$227,763	$198,318	$205,596
APPAREL	$26,329	$37,138	$50,418	$59,341	$65,807	$60,444
FURNITURE	$25,972	$25,280	$21,150	$16,802	$23,260	$22,086
RESTAURANTS	$134,014	$154,274	$236,935	$359,410	$311,407	$250,961
MISC. STORES	$75,656	$93,276	$153,737	$165,225	$158,287	$153,319
RETAIL TOTAL	$775,614	$965,941	$1,347,876	$1,649,299	$1,544,087	$1,465,364

RETAIL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
BLDG. & HARDWARE	$158,634	$196,167	$172,330	$146,985	$167,274	$173,130
GEN. MERCHANDISE	$122,392	$120,942	$89,326	$73,446	$67,684	$63,344
FOOD STORES	$585,370	$647,928	$573,324	$494,433	$456,952	$495,230
AUTO SERVICE	$238,759	$202,469	$152,626	$169,244	$194,834	$230,689
APPAREL	$61,323	$75,286	$54,164	$39,735	$39,397	$37,668
FURNITURE	$35,519	$29,659	$26,743	$26,427	$23,048	$26,982
RESTAURANTS	$250,674	$383,025	$229,552	$160,820	$180,958	$239,187
MISC. STORES	$149,894	$170,971	$118,810	$16,582	$113,265	$118,753
RETAIL TOTAL	$1,602,565	$1,826,447	$1,416,875	$1,127,672	$1,243,412	$1,384,983

Penalty & Interest, and Bond monies could not be extracted from this sector.

SOURCE: STATE OF WYOMING, DEPARTMENT OF REVENUE AND TAXATION

RETAIL SALES TAX COLLECTIONS

NATRONA

RETAIL SECTOR	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
BLDG. & HARDWARE	$1,751,686	$1,998,148	$1,884,540	$1,588,798	$1,429,398	$1,247,018
GEN. MERCHANDISE	$1,836,124	$1,902,159	$1,904,989	$1,977,469	$2,078,122	$2,176,137
FOOD STORES	$2,687,046	$3,074,291	$3,618,477	$3,934,158	$3,931,522	$3,772,469
AUTO SERVICE	$1,862,418	$2,153,394	$2,085,639	$2,275,280	$1,631,892	$1,815,623
APPAREL	$535,457	$602,150	$706,170	$739,450	$726,242	$803,790
FURNITURE	$950,402	$1,072,312	$1,022,486	$1,103,159	$966,523	$857,203
RESTAURANTS	$1,384,177	$1,481,145	$1,731,631	$1,916,557	$1,854,484	$1,773,494
MISC. STORES	$1,270,855	$1,508,409	$1,721,556	$1,936,219	$1,611,973	$1,546,574
RETAIL TOTAL	$12,278,167	$13,792,008	$14,675,488	$15,471,090	$14,230,156	$13,992,308

RETAIL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
BLDG. & HARDWARE	$1,219,412	$1,044,915	$829,038	$572,075	$767,633	$662,691
GEN. MERCHANDISE	$2,206,540	$2,255,939	$2,264,898	$2,035,563	$1,929,438	$2,023,964
FOOD STORES	$3,859,051	$3,683,001	$2,761,099	$2,595,384	$2,650,253	$2,690,402
AUTO SERVICE	$1,764,623	$1,521,332	$1,276,644	$1,391,585	$1,372,724	$1,379,612
APPAREL	$742,788	$698,850	$611,904	$598,364	$619,732	$677,927
FURNITURE	$795,556	$700,751	$541,040	$559,890	$549,663	$542,818
RESTAURANTS	$1,765,589	$1,699,731	$1,550,535	$1,608,075	$1,600,033	$1,755,131
MISC. STORES	$1,627,131	$1,691,018	$2,267,288	$2,193,020	$2,153,921	$2,121,187
RETAIL TOTAL	$13,980,690	$13,295,537	$12,102,446	$11,553,956	$11,643,397	$11,853,732

Penalty & Interest, and Bond monies could not be extracted from this sector.

SOURCE: STATE OF WYOMING, DEPARTMENT OF REVENUE AND TAXATION

NIOBRARA **RETAIL SALES TAX COLLECTIONS** *NIOBRARA*

RETAIL SECTOR	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
BLDG. & HARDWARE	$27,558	$28,898	$16,948	$14,435	$15,995	$19,240
GEN. MERCHANDISE	$21,298	$23,871	$24,505	$23,219	$22,637	$21,464
FOOD STORES	$98,574	$108,704	$116,480	$121,780	$119,769	$132,262
AUTO SERVICE	$24,934	$24,955	$28,798	$38,327	$42,105	$57,528
APPAREL	$16,300	$17,265	$18,968	$20,349	$16,962	$15,842
FURNITURE	$2,332	$3,366	$7,457	$20,183	$16,921	$14,544
RESTAURANTS	$51,270	$54,303	$66,329	$91,435	$83,513	$100,567
MISC. STORES	$52,844	$72,546	$98,804	$79,644	$63,680	$67,956
RETAIL TOTAL	$295,109	$333,908	$378,289	$409,372	$381,582	$429,403

RETAIL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
BLDG. & HARDWARE	$26,426	$26,429	$22,573	$20,894	$17,117	$12,417
GEN. MERCHANDISE	$20,488	$10,766	$11,198	$9,339	$9,511	$11,589
FOOD STORES	$126,380	$115,144	$113,584	$91,511	$87,363	$112,663
AUTO SERVICE	$64,795	$59,342	$58,325	$54,318	$52,116	$78,499
APPAREL	$7,422	$2,021	$2,252	$1,134	$174	$1,347
FURNITURE	$12,407	$7,188	$2,437	$104	$332	$320
RESTAURANTS	$78,507	$61,795	$59,348	$60,352	$68,825	$80,187
MISC. STORES	$48,743	$46,226	$42,385	$42,053	$39,787	$49,659
RETAIL TOTAL	$385,168	$328,911	$312,102	$279,705	$275,225	$346,681

Penalty & Interest, and Bond monies could not be extracted from this sector.

SOURCE: STATE OF WYOMING, DEPARTMENT OF REVENUE AND TAXATION

RETAIL SALES TAX COLLECTIONS

RETAIL SECTOR	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
BLDG. & HARDWARE	$314,061	$370,223	$426,964	$380 046	$377,062	$451,440
GEN. MERCHANDISE	$386,665	$397,837	$444,026	$546,858	$575,261	$621,491
FOOD STORES	$547,553	$582,179	$668,167	$714,688	$763,677	$686,231
AUTO SERVICE	$188,970	$253,833	$321,313	$436,036	$411,740	$330,447
APPAREL	$107,962	$111,472	$124,446	$127,732	$126,734	$124,253
FURNITURE	$73,509	$96,729	$115,405	$111,327	$99,345	$106,282
RESTAURANTS	$233,682	$282,483	$723,391	$840,501	$899,706	$966,578
MISC. STORES	$335,035	$379,456	$462,018	$490,703	$473,240	$592,079
RETAIL TOTAL	$2,187,438	$2,474,212	$3,285,730	$3,647,891	$3,726,765	$3,878,801

RETAIL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
BLDG. & HARDWARE	$462,062	$422,049	$341,690	$344,886	$331,800	$373,493
GEN. MERCHANDISE	$667,291	$675,942	$657,904	$727,820	$752,342	$807,228
FOOD STORES	$508,512	$520,972	$510,686	$501,895	$598,983	$632,299
AUTO SERVICE	$274,817	$214,691	$182,299	$209,223	$191,002	$201,420
APPAREL	$121,925	$121,700	$106,736	$105,002	$114,143	$115,681
FURNITURE	$98,892	$83,409	$84,260	$66,390	$74,814	$80,820
RESTAURANTS	$946,958	$950,990	$588,564	$647,721	$634,316	$746,521
MISC. STORES	$841,910	$763,987	$808,850	$756,308	$774,036	$824,314
RETAIL TOTAL	$3,922,367	$3,753,740	$3,280,989	$3,359,245	$3,471,436	$3,781,776

Penalty & Interest, and Bond monies could not be extracted from this sector.

SOURCE: STATE OF WYOMING, DEPARTMENT OF REVENUE AND TAXATION

PLATTE **RETAIL SALES TAX COLLECTIONS** *PLATTE*

RETAIL SECTOR	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
BLDG. & HARDWARE	$322,611	$335,395	$376,610	$218,330	$166,239	$212,486
GEN. MERCHANDISE	$113,372	$118,820	$136,180	$90,259	$72,511	$68,845
FOOD STORES	$332,720	$412,903	$452,223	$343,123	$296,134	$294,917
AUTO SERVICE	$187,482	$127,992	$128,835	$85,833	$80,828	$90,844
APPAREL	$39,262	$44,025	$51,797	$37,236	$31,196	$29,903
FURNITURE	$41,502	$40,446	$44,163	$36,910	$29,000	$23,299
RESTAURANTS	$193,745	$225,698	$239,685	$165,224	$156,007	$145,022
MISC. STORES	$126,642	$177,937	$183,682	$135,399	$103,665	$113,826
RETAIL TOTAL	$1,357,335	$1,483,214	$1,613,175	$1,112,314	$935,580	$979,142

RETAIL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
BLDG. & HARDWARE	$184,746	$196,548	$116,629	$132,335	$97,485	$107,905
GEN. MERCHANDISE	$74,436	$64,677	$73,200	$64,250	$64,738	$77,478
FOOD STORES	$289,171	$282,762	$295,370	$275,437	$274,780	$318,142
AUTO SERVICE	$94,975	$99,072	$82,886	$86,719	$83,276	$92,295
APPAREL	$25,896	$19,853	$18,276	$14,900	$14,969	$16,142
FURNITURE	$21,461	$22,743	$17,525	$11,809	$12,096	$7,754
RESTAURANTS	$149,192	$146,210	$149,541	$152,258	$152,215	$187,853
MISC. STORES	$105,947	$93,708	$73,034	$62,259	$56,899	$63,185
RETAIL TOTAL	$945,824	$925,573	$826,461	$799,967	$756,458	$870,754

Penalty & Interest, and Bond monies could not be extracted from this sector.

SOURCE: STATE OF WYOMING, DEPARTMENT OF REVENUE AND TAXATION

SHERIDAN

RETAIL SALES TAX COLLECTIONS

SHERIDAN

RETAIL SECTOR	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
BLDG. & HARDWARE	$462,505	$453,128	$421,055	$450,071	$450,764	$519,902
GEN. MERCHANDISE	$527,247	$619,817	$790,100	$699,915	$617,457	$639,910
FOOD STORES	$704,874	$940,367	$1,139,343	$1,163,204	$1,263,760	$1,279,802
AUTO SERVICE	$331,100	$470,236	$516,957	$503,613	$392,790	$405,029
APPAREL	$99,398	$121,132	$124,745	$131,602	$174,755	$179,816
FURNITURE	$168,056	$196,752	$235,191	$246,688	$252,112	$286,532
RESTAURANTS	$385,194	$499,673	$575,846	$603,813	$682,458	$731,590
MISC. STORES	$337,722	$444,012	$492,814	$512,108	$515,719	$491,700
RETAIL TOTAL	$3,016,096	$3,745,117	$4,296,051	$4,311,014	$4,349,815	$4,534,281

RETAIL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
BLDG. & HARDWARE	$494,146	$318,074	$240,538	$244,624	$246,533	$353,717
GEN. MERCHANDISE	$664,881	$479,808	$455,505	$462,737	$530,695	$775,272
FOOD STORES	$1,325,270	$968,806	$658,989	$620,540	$679,105	$1,028,980
AUTO SERVICE	$418,102	$328,567	$271,100	$284,790	$320,920	$428,922
APPAREL	$160,994	$128,210	$112,295	$105,631	$112,635	$162,828
FURNITURE	$247,605	$177,235	$126,422	$113,298	$121,664	$168,797
RESTAURANTS	$735,491	$565,932	$523,608	$549,429	$604,381	$890,689
MISC. STORES	$478,638	$362,063	$625,697	$631,591	$740,551	$1,066,069
RETAIL TOTAL	$4,525,127	$3,328,695	$3,014,154	$3,012,640	$3,356,484	$4,875,274

Penalty & Interest, and Bond monies could not be extracted from this sector.

SOURCE: STATE OF WYOMING, DEPARTMENT OF REVENUE AND TAXATION

SUBLETTE **RETAIL SALES TAX COLLECTIONS** *SUBLETTE*

RETAIL SECTOR	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
BLDG. & HARDWARE	$59,924	$84,416	$85,650	$85,176	$72,895	$71,105
GEN. MERCHANDISE	$71,922	$55,276	$6,072	$13,364	$16,632	$15,895
FOOD STORES	$60,033	$98,852	$170,399	$206,905	$205,189	$188,962
AUTO SERVICE	$40,830	$38,232	$47,799	$73,683	$52,396	$29,129
APPAREL	$3,340	$6,178	$22,587	$23,021	$21,194	$20,791
FURNITURE	$18,885	$23,426	$27,832	$30,117	$20,162	$15,673
RESTAURANTS	$63,687	$71,944	$88,930	$103,066	$95,925	$98,865
MISC. STORES	$41,802	$44,326	$50,406	$57,688	$53,060	$69,086
RETAIL TOTAL	$360,425	$422,650	$499,675	$593,020	$537,453	$509,506

RETAIL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
BLDG. & HARDWARE	$82,125	$92,275	$91,100	$72,029	$72,357	$107,034
GEN. MERCHANDISE	$14,107	$19,737	$15,314	$13,325	$14,965	$15,824
FOOD STORES	$216,742	$242,452	$207,364	$175,627	$189,975	$189,587
AUTO SERVICE	$35,894	$73,287	$63,121	$33,291	$33,778	$45,445
APPAREL	$25,882	$36,979	$31,119	$24,606	$23,897	$21,882
FURNITURE	$12,921	$12,625	$7,344	$7,411	$8,901	$14,243
RESTAURANTS	$116,063	$150,465	$110,426	$91,332	$100,766	$110,569
MISC. STORES	$77,086	$105,792	$49,563	$38,209	$54,398	$64,221
RETAIL TOTAL	$580,820	$733,612	$575,351	$455,830	$499,037	$568,805

Penalty & Interest, and Bond monies could not be extracted from this sector.

SOURCE: STATE OF WYOMING, DEPARTMENT OF REVENUE AND TAXATION

SWEETWATER **RETAIL SALES TAX COLLECTIONS** *SWEETWATER*

RETAIL SECTOR	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
BLDG. & HARDWARE	$324,130	$364,722	$478,207	$451,504	$382,203	$362,124
GEN. MERCHANDISE	$756,432	$918,479	$968,179	$1,112,157	$1,028,988	$1,004,326
FOOD STORES	$1,416,705	$1,721,414	$1,995,253	$2,257,607	$2,228,551	$2,102,226
AUTO SERVICE	$719,282	$911,437	$1,081,109	$985,108	$837,361	$794,042
APPAREL	$256,986	$294,159	$354,872	$412,776	$429,884	$253,521
FURNITURE	$263,884	$306,413	$322,412	$319,577	$297,250	$285,831
RESTAURANTS	$670,812	$744,580	$891,406	$1,016,827	$895,074	$864,968
MISC. STORES	$700,789	$845,514	$1,178,473	$1,357,463	$1,179,580	$938,388
RETAIL TOTAL	$5,109,018	$6,106,718	$7,269,911	$7,913,019	$7,278,891	$6,605,426

RETAIL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
BLDG. & HARDWARE	$419,548	$429,817	$477,434	$325,374	$342,218	$414,603
GEN. MERCHANDISE	$1,067,197	$1,236,335	$1,072,265	$988,863	$1,015,209	$1,128,110
FOOD STORES	$2,186,892	$2,553,330	$2,450,084	$2,211,231	$2,206,971	$2,355,928
AUTO SERVICE	$815,918	$869,760	$816,198	$841,039	$780,541	$854,341
APPAREL	$305,893	$356,873	$287,442	$242,029	$252,368	$277,070
FURNITURE	$266,506	$324,202	$302,129	$285,970	$313,913	$348,809
RESTAURANTS	$927,755	$1,105,335	$969,098	$932,734	$894,172	$1,032,807
MISC. STORES	$939,491	$1,043,405	$700,233	$570,844	$587,627	$624,191
RETAIL TOTAL	$6,929,200	$7,919,057	$7,074,883	$6,398,084	$6,393,019	$7,035,859

Penalty & Interest, and Bond monies could not be extracted from this sector.

SOURCE: STATE OF WYOMING, DEPARTMENT OF REVENUE AND TAXATION

TETON

RETAIL SALES TAX COLLECTIONS

TETON

RETAIL SECTOR	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
BLDG. & HARDWARE	$283,388	$263,931	$309,855	$364,414	$352,428	$348,165
GEN. MERCHANDISE	$377,458	$329,104	$372,768	$434,517	$448,962	$484,275
FOOD STORES	$421,980	$449,012	$592,417	$697,936	$726,415	$729,946
AUTO SERVICE	$138,352	$149,172	$155,420	$185,051	$213,802	$186,090
APPAREL	$81,354	$95,963	$111,412	$127,451	$122,311	$166,881
FURNITURE	$96,388	$133,054	$126,410	$140,220	$113,622	$162,100
RESTAURANTS	$599,539	$622,728	$850,707	$900,411	$946,639	$1,031,876
MISC. STORES	$538,094	$577,144	$724,650	$894,688	$885,038	$896,112
RETAIL TOTAL	$2,536,553	$2,620,107	$3,243,639	$3,744,688	$3,809,217	$4,005,445

RETAIL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
BLDG. & HARDWARE	$295,473	$304,168	$379,933	$447,579	$634,202	$813,838
GEN. MERCHANDISE	$535,065	$605,534	$867,657	$642,215	$775,611	$761,923
FOOD STORES	$732,526	$832,783	$1,092,888	$949,499	$1,209,094	$1,137,458
AUTO SERVICE	$164,954	$160,529	$200,832	$209,184	$263,803	$223,062
APPAREL	$163,625	$244,680	$334,665	$334,902	$460,210	$550,288
FURNITURE	$121,804	$135,157	$157,412	$192,466	$244,603	$325,393
RESTAURANTS	$1,096,467	$1,116,154	$2,094,556	$1,896,743	$2,213,275	$2,332,799
MISC. STORES	$928,704	$1,018,120	$1,256,013	$1,125,707	$1,458,014	$1,512,742
RETAIL TOTAL	$4,038,618	$4,417,125	$6,383,956	$5,798,295	$7,258,812	$7,657,503

Penalty & Interest, and Bond monies could not be extracted from this sector.

SOURCE: STATE OF WYOMING, DEPARTMENT OF REVENUE AND TAXATION

RETAIL SALES TAX COLLECTIONS

UINTA

RETAIL SECTOR	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
BLDG. & HARDWARE	$84,993	$121,524	$249,727	$384,976	$382,087	$364,450
GEN. MERCHANDISE	$161,695	$184,445	$218,869	$266,456	$292,457	$268,271
FOOD STORES	$349,320	$446,000	$591,834	$870,288	$1,202,630	$1,235,073
AUTO SERVICE	$219,344	$384,555	$684,332	$991,564	$659,448	$539,326
APPAREL	$22,539	$30,545	$61,928	$118,182	$148,146	$122,365
FURNITURE	$3,135	$3,866	$20,588	$31,460	$55,725	$51,265
RESTAURANTS	$175,971	$219,813	$346,921	$499,331	$561,523	$527,402
MISC. STORES	$182,789	$238,808	$359,258	$437,786	$427,320	$399,584
RETAIL TOTAL	$1,199,786	$1,629,556	$2,533,457	$3,600,043	$3,729,336	$3,507,736

RETAIL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
BLDG. & HARDWARE	$352,328	$252,233	$142,286	$163,990	$139,101	$138,265
GEN. MERCHANDISE	$272,599	$400,063	$370,471	$332,488	$351,517	$304,077
FOOD STORES	$1,199,954	$1,173,794	$1,120,933	$995,208	$968,662	$979,921
AUTO SERVICE	$527,354	$488,146	$389,219	$364,788	$368,560	$335,509
APPAREL	$137,795	$127,390	$113,326	$112,077	$111,364	$127,289
FURNITURE	$49,388	$117,607	$50,091	$39,884	$21,379	$23,036
RESTAURANTS	$526,184	$437,733	$414,420	$405,472	$388,226	$399,341
MISC. STORES	$517,966	$438,913	$918,812	$288,434	$242,326	$236,222
RETAIL TOTAL	$3,583,568	$3,435,879	$3,519,558	$2,702,341	$2,591,135	$2,543,660

Penalty & Interest, and Bond monies could not be extracted from this sector.

SOURCE: STATE OF WYOMING, DEPARTMENT OF REVENUE AND TAXATION

WASHAKIE **RETAIL SALES TAX COLLECTIONS** *WASHAKIE*

RETAIL SECTOR	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
BLDG. & HARDWARE	$250,939	$269,918	$309,821	$305,416	$226,013	$254,813
GEN. MERCHANDISE	$170,193	$171,406	$190,549	$207,238	$212,118	$200,261
FOOD STORES	$245,493	$265,736	$308,725	$332,063	$319,542	$332,008
AUTO SERVICE	$137,825	$199,003	$287,202	$198,622	$113,607	$123,212
APPAREL	$40,691	$44,043	$48,949	$52,057	$51,622	$49,595
FURNITURE	$27,191	$39,819	$74,878	$75,384	$65,859	$57,513
RESTAURANTS	$98,301	$112,944	$102,201	$101,409	$97,783	$99,663
MISC. STORES	$107,344	$128,760	$158,108	$186,326	$178,818	$177,794
RETAIL TOTAL	$1,077,977	$1,231,629	$1,480,433	$1,458,515	$1,265,362	$1,294,859

RETAIL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
BLDG. & HARDWARE	$248,576	$214,357	$165,198	$184,766	$172,484	$166,640
GEN. MERCHANDISE	$215,129	$207,369	$187,552	$174,574	$183,530	$184,881
FOOD STORES	$323,024	$330,947	$342,890	$300,576	$301,838	$319,567
AUTO SERVICE	$116,461	$118,642	$92,778	$97,000	$100,636	$113,010
APPAREL	$46,089	$42,542	$38,031	$38,618	$37,515	$30,704
FURNITURE	$44,842	$44,645	$34,945	$14,962	$12,836	$17,970
RESTAURANTS	$106,823	$110,552	$115,581	$117,897	$107,319	$117,133
MISC. STORES	$169,456	$158,488	$127,061	$112,961	$114,156	$133,398
RETAIL TOTAL	$1,270,400	$1,227,542	$1,104,036	$1,041,354	$1,030,314	$1,083,303

Penalty & Interest, and Bond monies could not be extracted from this sector.

SOURCE: STATE OF WYOMING, DEPARTMENT OF REVENUE AND TAXATION

RETAIL SALES TAX COLLECTIONS

WESTON

RETAIL SECTOR	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
BLDG. & HARDWARE	$94,741	$105,005	$103,435	$88,621	$89,258	$85,353
GEN. MERCHANDISE	$120,862	$116,042	$121,439	$138,556	$131,980	$139,143
FOOD STORES	$256,642	$284,539	$312,171	$340,828	$346,864	$359,708
AUTO SERVICE	$174,959	$157,578	$162,070	$207,097	$174,363	$172,194
APPAREL	$24,563	$29,424	$25,227	$22,634	$19,642	$20,308
FURNITURE	$12,397	$13,032	$19,030	$23,967	$22,418	$20,026
RESTAURANTS	$101,781	$98,242	$115,907	$117,995	$121,268	$117,891
MISC. STORES	$108,728	$108,660	$152,413	$158,410	$156,587	$162,203
RETAIL TOTAL	$894,674	$912,522	$1,011,692	$1,098,108	$1,062,380	$1,076,826

RETAIL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
BLDG. & HARDWARE	$75,160	$71,128	$58,788	$60,270	$51,450	$47,535
GEN. MERCHANDISE	$143,738	$139,825	$115,960	$115,889	$119,901	$124,846
FOOD STORES	$358,368	$359,434	$348,866	$327,478	$321,079	$340,390
AUTO SERVICE	$153,122	$140,411	$102,371	$105,796	$103,784	$111,452
APPAREL	$17,304	$8,120	$7,270	$8,739	$8,808	$9,175
FURNITURE	$23,054	$19,572	$13,587	$11,028	$11,553	$10,276
RESTAURANTS	$110,662	$104,189	$100,013	$96,829	$101,308	$110,679
MISC. STORES	$151,311	$135,093	$116,112	$116,872	$126,918	$106,986
RETAIL TOTAL	$1,032,719	$977,772	$862,967	$842,901	$844,801	$861,339

Penalty & Interest, and Bond monies could not be extracted from this sector.

SOURCE: STATE OF WYOMING, DEPARTMENT OF REVENUE AND TAXATION

OUT OF STATE

RETAIL SALES TAX COLLECTIONS

OUT OF STATE

RETAIL SECTOR	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
BLDG. & HARDWARE	$510,022	$548,142	$602,702	$664,227	$531,791	$371,185
GEN. MERCHANDISE	$133,361	$166,129	$221,055	$314,208	$271,800	$245,380
FOOD STORES	$45,701	$55,133	$69,868	$91,493	$113,134	$161,906
AUTO SERVICE	$142,026	$198,228	$349,943	$299,414	$334,625	$123,529
APPAREL	$10,824	$13,777	$18,933	$14,115	$12,109	$10,136
FURNITURE	$189,429	$189,456	$229,185	$232,597	$198,388	$133,020
RESTAURANTS	$15,168	$24,517	$20,222	$47,783	$19,374	$36,388
MISC. STORES	$295,226	$392,771	$599,466	$573,056	$433,980	$577,421
RETAIL TOTAL	$1,341,756	$1,588,153	$2,111,374	$2,236,893	$1,915,201	$1,658,965

RETAIL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
BLDG. & HARDWARE	$387,815	$377,890	$231,265	$216,577	$155,158	$270,823
GEN. MERCHANDISE	$245,984	$323,879	$521,511	$188,517	$268,269	$265,380
FOOD STORES	$177,918	$301,912	$314,652	$360,181	$441,900	$414,127
AUTO SERVICE	$153,336	$162,222	$111,673	$112,060	$158,057	$207,336
APPAREL	$9,578	$19,025	$25,021	$14,734	$18,978	$22,444
FURNITURE	$187,817	$211,284	$528,250	$398,720	$419,598	$405,006
RESTAURANTS	$29,598	$33,621	$9,996	$8,170	$1,048	$399
MISC. STORES	$507,138	$488,858	$325,187	$377,736	$625,763	$653,396
RETAIL TOTAL	$1,699,184	$1,918,691	$2,067,555	$1,676,695	$2,088,771	$2,238,911

Penalty & Interest, and Bond monies could not be extracted from this sector.

SOURCE: STATE OF WYOMING, DEPARTMENT OF REVENUE AND TAXATION

SECTION IV

USE TAX COLLECTIONS

STATE AND COUNTY
SUMMARY TABLES AND GRAPHS

SUMMARY OF USE TAX COLLECTIONS

Total state and county use tax collections for the past six years are displayed in this section of the report. The graph on page 111 displays six years of total use tax collections, at the state level. Although not exhibited in this graph, use tax collections peaked in 1982, at a level of $58.7 million. Beginning in fiscal year 1983, use tax collections declined annually until fiscal year 1986. Major construction during fiscal year 1986 boosted use tax collections a significant 31 percent over the previous year level to $44.6 million. Economic conditions worsened in fiscal year 1987, thus, most of the major construction projects, not yet completed, were postponed. Use tax collections in fiscal year 1987 were off $16.7 million, or 37.4 percent from the year earlier level, to a total of $27.9 million. Declension continued through fiscal year 1988, again due to the scarcity of large scale construction and related transportation activity. At $25.5 million, use tax collections in 5 of the 9 industrial sectors (Wholesale and Retail Trade are combined in this section of the report) were below previous year levels.

Beginning in fiscal year 1989, state use tax collections improved. At nearly 6 percent over the fiscal year 1988 total, collections in 6 of the 9 sectors were above year earlier levels, totalling $27.0 million.

Use tax collections during fiscal year 1990 realized yet further strength. Gaining 12.3 percent over fiscal year 1989, total collections for the 1990 fiscal year reached $30.3 million. This was the largest annual increase in this tax collection

since fiscal year 1986. Significant increases were realized in 7 of the 9 industrial sectors.

Annual use tax collections for sixteen counties increased over previous year levels. Platte county revealed the most significant increase of 166.8 percent over the fiscal year 1989 collection. This large increase was due mainly to a thrust in the Construction sector. Sublette county also realized a major gain in use tax collections, at 96.3 percent over the fiscal year 1989 level. A significant increase in the Service sector of this county was the major catalyst in this increased total. Other sizable increases were realized in Big Horn (54.6%), Sheridan (52.0%), and Converse (46.9%) counties. Out of state use tax collections were up notably, at 34.9 percent over the fiscal year 1989 total.

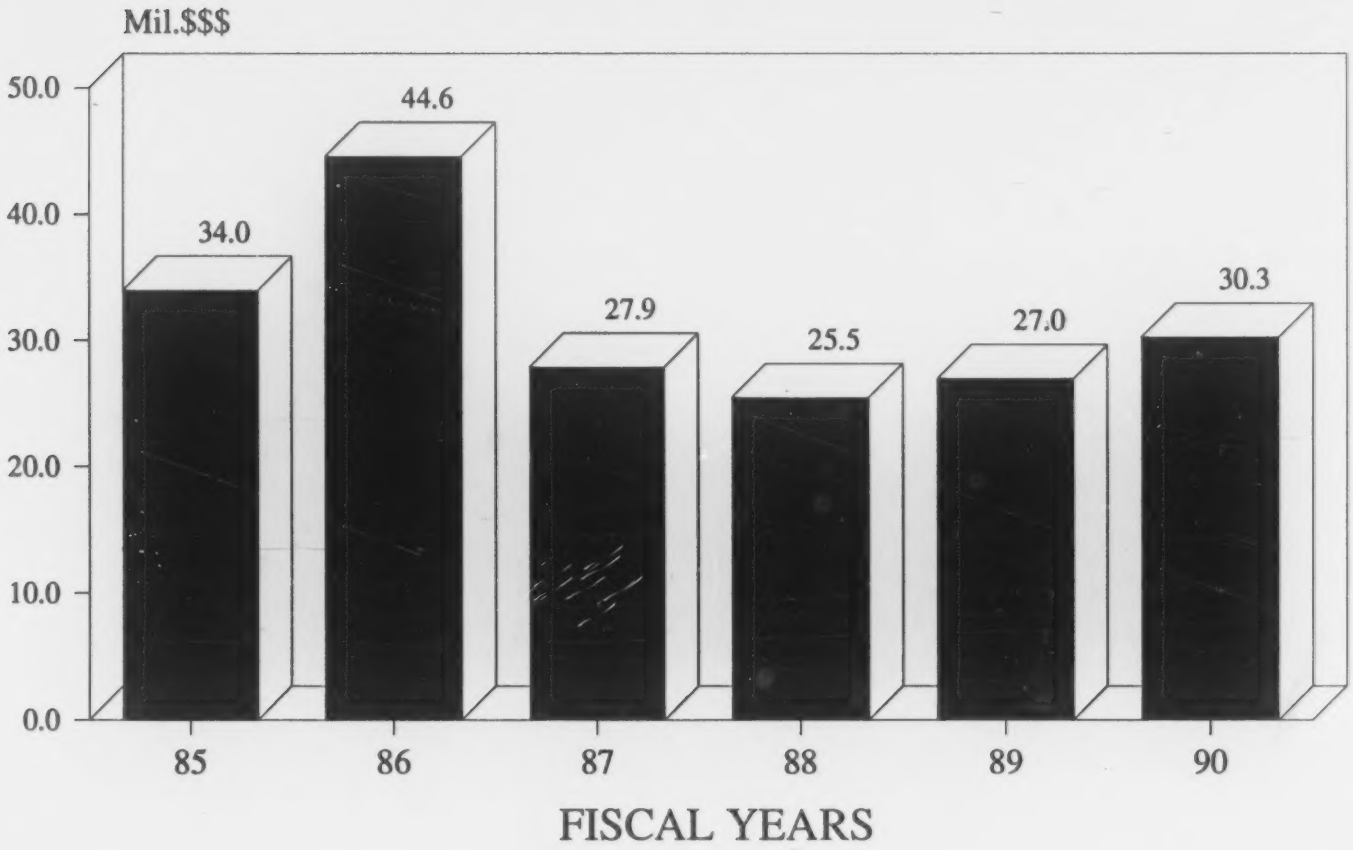
Crook county realized the largest decline in use tax collections, falling -32.8 percent from a year earlier. This lag stemmed from sharp declines in the Construction, and Wholesale and Retail Trade sectors. Albany county also sustained a significant decline in use tax collections during fiscal year 1990. Diminished activity in the Transportation and Construction sectors was the core of this decline. Laramie (-13.3%), Johnson (-11.3%), Uinta (-7.0%), Carbon (-4.0%), and Teton (-0.9%) counties realized declining totals in use tax collections for fiscal year 1990.

Growth rates for the past six years can be found on page 115. Only the 3 percent use tax collections (no optional taxes) were used for this comparison.

TOTAL USE TAX COLLECTIONS

WYOMING

FY 1985 THROUGH FY 1990



Source: Dept. of Revenue and Taxation

TOTAL

USE TAX COLLECTIONS BY COUNTY

TOTAL

	FY 1985	FY 1986	FY 1987	FY 1988	FY 1989	FY 1990
ALBANY	$492,292	$407,185	$528,430	$970,767	$897,110	$709,269
BIG HORN	$257,364	$231,573	$182,342	$211,743	$191,859	$296,611
CAMPBELL	$5,167,251	$3,914,179	$3,280,334	$4,196,112	$4,152,088	$4,634,554
CARBON	$1,139,154	$1,245,711	$1,271,131	$1,450,800	$1,665,018	$1,598,209
CONVERSE	$599,692	$566,717	$377,532	$887,022	$990,153	$1,454,672
CROOK	$376,716	$257,475	$339,045	$319,202	$444,470	$298,498
FREMONT	$501,349	$450,290	$327,168	$396,143	$379,824	$412,182
GOSHEN	$532,857	$325,584	$291,264	$310,011	$433,272	$520,285
HOT SPRINGS	$140,060	$150,561	$67,955	$92,821	$89,624	$106,979
JOHNSON	$151,544	$142,006	$80,451	$117,836	$170,229	$151,036
LARAMIE	$2,463,039	$2,601,549	$3,014,226	$2,867,945	$2,591,222	$2,245,658
LINCOLN	$2,766,749	$9,929,891	$1,339,414	$1,047,977	$1,072,841	$1,109,408
NATRONA	$1,930,036	$1,740,854	$1,113,252	$1,401,229	$1,500,161	$1,816,130
NIOBRARA	$324,191	$390,310	$78,154	$65,108	$53,282	$68,337
PARK	$727,677	$739,893	$500,339	$522,007	$686,471	$817,701
PLATTE	$473,008	$275,835	$427,761	$318,649	$330,258	$881,033
SHERIDAN	$734,046	$373,805	$262,480	$319,553	$358,272	$544,412
SUBLETTE	$505,157	$6,268,508	$1,349,055	$355,171	$155,411	$305,125
SWEETWATER	$3,275,967	$6,218,791	$4,552,596	$3,332,581	$4,164,481	$4,549,365
TETON	$508,455	$578,565	$812,930	$1,015,266	$1,050,913	$1,041,630
UINTA	$2,309,839	$1,854,413	$3,920,115	$1,378,950	$1,727,836	$1,607,540
WASHAKIE	$222,927	$212,724	$220,456	$188,223	$211,923	$214,424
WESTON	$271,380	$297,953	$195,739	$279,093	$325,887	$395,798
OUT OF STATE	$8,155,590	$5,402,274	$3,367,653	$3,503,587	$3,376,966	$4,556,335
STATE OF WYOMING	$34,026,366	$44,576,670	$27,899,860	$25,547,796	$27,019,571	$30,335,192

Source: State of Wyoming, Department of Revenue and Taxation

ANNUAL PERCENTAGE CHANGE IN TOTAL USE TAX COLLECTIONS

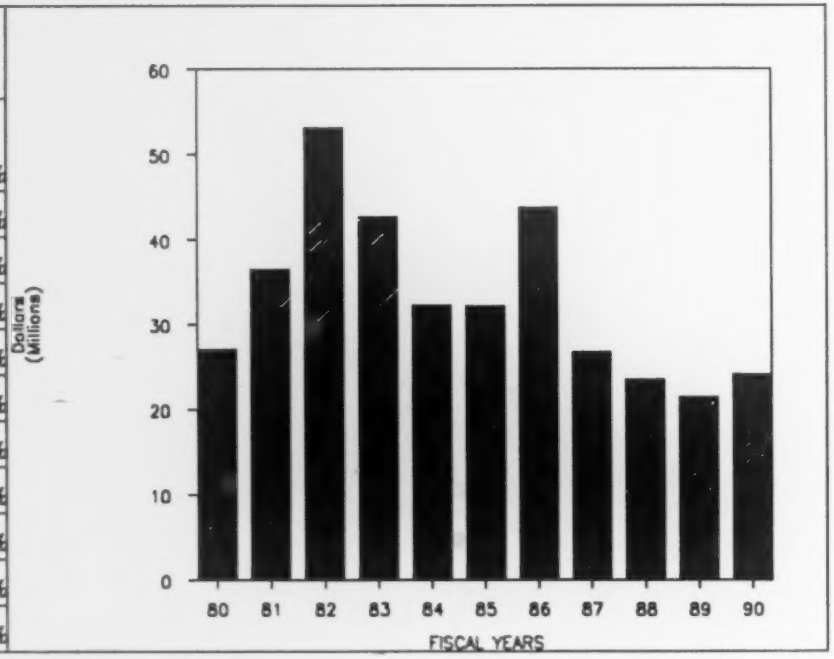
	FY84-FY85	*FY85-FY86*	*FY86-FY87*	*FY87-FY88*	*FY88-FY89*	*FY89-FY90*
ALBANY	-13.16%	-17.29%	29.78%	83.71%	-7.59%	-20.94%
BIG HORN	-18.72%	-10.02%	-21.26%	16.12%	-9.39%	54.60%
CAMPBELL	6.08%	-24.25%	-16.19%	27.92%	-1.05%	11.62%
CARBON	13.70%	9.35%	2.04%	14.13%	14.77%	-4.01%
CONVERSE	-15.58%	-5.50%	-33.38%	134.95%	11.63%	46.91%
CROOK	7.71%	-31.65%	31.68%	-5.85%	39.24%	-32.84%
FREMONT	-63.61%	-10.18%	-27.34%	21.08%	-4.12%	8.52%
GOSHEN	19.59%	-38.90%	-10.54%	6.44%	39.76%	20.08%
HOT SPRINGS	22.74%	7.50%	-54.87%	36.59%	-3.44%	19.37%
JOHNSON	4.33%	-6.29%	-43.35%	46.47%	44.46%	-11.27%
LARAMIE	24.97%	5.62%	15.86%	-4.85%	-9.65%	-13.34%
LINCOLN	97.45%	258.90%	-86.51%	-21.76%	2.37%	3.41%
NATRONA	-20.28%	-9.80%	-36.05%	25.87%	7.06%	21.06%
NIOBRARA	-11.92%	20.40%	-79.98%	-16.69%	-18.16%	28.25%
PARK	-6.98%	1.68%	-32.38%	4.33%	31.51%	19.12%
PLATTE	-12.06%	-41.68%	55.08%	-25.51%	3.64%	166.77%
SHERIDAN	-31.97%	-49.08%	-29.78%	21.74%	12.12%	51.95%
SUBLETTE	173.38%	1140.90%	-78.48%	-73.67%	-56.24%	96.33%
SWEETWATER	9.91%	89.83%	-26.79%	-26.80%	24.96%	9.24%
TETON	18.36%	13.79%	40.51%	24.89%	3.51%	-0.88%
UINTA	9.43%	-19.72%	111.39%	-64.82%	25.30%	-6.96%
WASHAKIE	-1.43%	-4.58%	3.63%	-14.62%	12.59%	1.18%
WESTON	-19.68%	9.79%	-34.31%	42.58%	16.77%	21.45%
OUT OF STATE	-13.30%	-33.76%	-37.66%	4.04%	-3.61%	34.92%
STATE OF WYOMING	-0.32%	31.01%	-37.41%	-8.43%	5.76%	12.27%

COUNTY USE TAX COLLECTIONS AS A PERCENT OF STATE TOTAL

	FISCAL 85	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*	*FISCAL 90*
ALBANY	1%	1%	2%	4%	3%	2%
BIG HORN	1%	1%	1%	1%	1%	1%
CAMPBELL	15%	9%	12%	16%	15%	15%
CARBON	3%	3%	5%	6%	6%	5%
CONVERSE	2%	1%	1%	3%	4%	5%
CROOK	1%	1%	1%	1%	2%	1%
FREMONT	1%	1%	1%	2%	1%	1%
GOSHEN	2%	1%	1%	1%	2%	2%
HOT SPRINGS	0%	0%	0%	0%	0%	0%
JOHNSON	0%	0%	0%	0%	1%	0%
LARAMIE	7%	6%	11%	11%	10%	7%
LINCOLN	8%	22%	5%	4%	4%	4%
NATRONA	6%	4%	4%	5%	6%	6%
NIOBRARA	1%	1%	0%	0%	0%	0%
PARK	2%	2%	2%	2%	3%	3%
PLATTE	1%	1%	2%	1%	1%	3%
SHERIDAN	2%	1%	1%	1%	1%	2%
SUBLETTE	1%	14%	5%	1%	1%	1%
SWEETWATER	10%	14%	16%	13%	15%	15%
TETON	1%	1%	3%	4%	4%	3%
UINTA	7%	4%	14%	5%	6%	5%
WASHAKIE	1%	0%	1%	1%	1%	1%
WESTON	1%	1%	1%	1%	1%	1%
OUT OF STATE	24%	12%	12%	14%	12%	15%
STATE OF WYOMING	100%	100%	100%	100%	100%	100%

3% USE TAX COLLECTIONS *
FISCAL YEAR 1980 THROUGH FISCAL YEAR 1990

	3% USE TAX COLLECTED	*ANNUAL % CHANGE*
FISCAL 1980	$27,117,734	-1.33%
FISCAL 1981	$36,511,245	34.64%
FISCAL 1982	$53,166,495	45.62%
FISCAL 1983	$42,677,686	-19.73%
FISCAL 1984	$32,271,689	-24.38%
FISCAL 1985	$32,187,436	-0.26%
FISCAL 1986	$43,738,341	35.89%
FISCAL 1987	$26,800,274	-38.73%
FISCAL 1988	$23,535,766	-12.18%
FISCAL 1989	$21,474,320	-8.76%
FISCAL 1990	$24,181,756	12.61%



* Includes only the state 3 percent tax collections.

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SECTION V

USE TAX COLLECTIONS

STATE AND COUNTY
BY MAJOR INDUSTRIAL SECTOR

USE TAX COLLECTIONS BY MAJOR INDUSTRIAL SECTOR

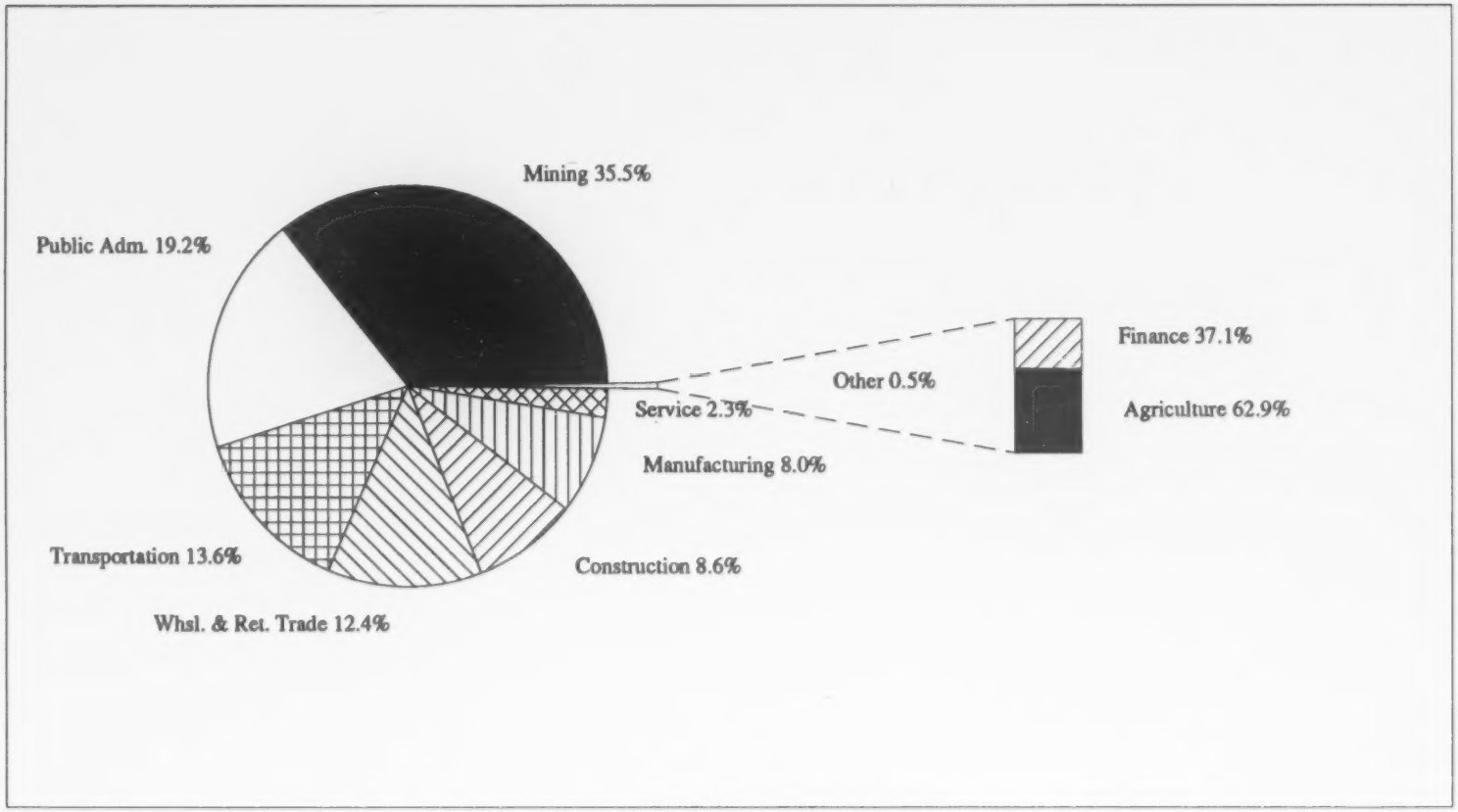
This section of the report contains state and county use tax collections by major industrial sector. A brief explanation of each sector can be found in the glossary.

Total state use tax collections grew 12.3 percent from fiscal year 1989 to fiscal year 1990. Total collections in 7 of the 9 sectors (Wholesale Trade and Retail Trade are combined in this section) were higher than previous year levels. The Manufacturing sector exhibited the most sizable increase in use tax collections, making a 70.1 percent increase over fiscal year 1989. The Agriculture sector, at 47.5 percent over the year earlier level, realized the second largest increase. The Mining sector's contribution to use tax grew 44.9 percent over the previous year. The Service sector realized a 31.9 percent growth in collections from fiscal year 1989. The Wholesale and Retail Trade, along with the Finance sectors realized increases of better than 11 percent. The Public Administration sector exhibited a 4.2 percent increase over the previous year level. The two sectors revealing declines from fiscal year 1989 levels were the Transportation and Construction sectors, at -25.4 and -17.5 percent, respectively.

The graph on page 120 displays each of the industrial sector's contribution, and relative importance to total use tax collections for fiscal year 1990. Pages 121 through 133 display state and county sales tax totals by specific sector.

USE TAX COLLECTIONS - FY 1990

By Major Industrial Sector



TOTAL FY 90 = $30.3 Million

Source: Department of Revenue & Taxation

WYOMING

USE TAX COLLECTIONS

WYOMING

INDUSTRIAL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
AGRICULTURE	$98,111	$74,988	$70,027	$77,868	$64,842	$95,616
MINING	$10,471,809	$21,889,789	$7,094,328	$7,029,426	$7,426,551	$10,758,127
CONSTRUCTION	$3,784,430	$4,792,649	$4,844,582	$3,058,842	$3,157,099	$2,605,029
MANUFACTURING	$1,946,272	$1,522,434	$980,610	$1,873,984	$1,418,206	$2,412,785
TRANSPORTATION	$4,844,878	$4,775,760	$6,206,820	$3,786,810	$5,513,209	$4,115,569
WHSL. & RET. TRADE	$6,531,036	$4,589,410	$3,450,718	$3,157,859	$3,272,806	$3,774,289
FINANCE	$54,296	$49,432	$45,150	$44,842	$50,274	$56,302
SERVICE	$1,087,529	$1,729,768	$654,669	$986,809	$527,129	$695,267
PUBLIC ADM	$5,207,997	$5,152,400	$4,552,946	$5,531,368	$5,589,454	$5,822,207
TOTAL	$34,026,366	$44,576,670	$27,899,860	$25,547,796	$27,019,571	$30,335,192

ALBANY

ALBANY

INDUSTRIAL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
AGRICULTURE	$749	$372	$366	$633	$973	$784
MINING	$4,233	$6,071	$85	$0	$0	$25
CONSTRUCTION	$99,321	$46,142	$50,128	$114,054	$182,184	$94,499
MANUFACTURING	$27,260	$19,740	$79,575	$312,670	$133,922	$142,995
TRANSPORTATION	$124,506	$112,115	$98,103	$135,709	$219,498	$84,405
WHSL. & RET. TRADE	$50,342	$44,379	$46,856	$43,942	$47,540	$63,850
FINANCE	$910	$1,806	$777	$1,056	$1,340	$866
SERVICE	$15,457	$14,455	$26,949	$19,848	$17,208	$16,121
PUBLIC ADM	$169,565	$162,102	$225,576	$342,860	$294,445	$305,724
TOTAL	$492,292	$407,185	$528,430	$970,767	$897,110	$709,269

SOURCE: STATE OF WYOMING, DEPARTMENT OF REVENUE AND TAXATION

BIG HORN **USE TAX COLLECTIONS** *BIG HORN*

INDUSTRIAL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
AGRICULTURE	$5,309	$7,561	$3,738	$8,075	$364	$4,743
MINING	$54,973	$48,332	$15,823	$18,224	$11,360	$12,040
CONSTRUCTION	$29,827	$29,499	$44,592	$16,259	$10,007	$53,888
MANUFACTURING	$9,559	$22,767	$29,074	$47,429	$37,273	$55,531
TRANSPORTATION	$47,901	$18,483	$10,781	$14,643	$14,565	$26,653
WHSL. & RET. TRADE	$22,888	$16,596	$12,009	$9,628	$10,941	$20,512
FINANCE	$0	$0	$0	$0	$892	$0
SERVICE	$95	$517	$2,265	$1,315	$872	$2,420
PUBLIC ADM	$86,808	$87,815	$64,052	$96,172	$105,585	$120,825
TOTAL	$257,364	$231,573	$182,342	$211,743	$191,859	$296,611

CAMPBELL *CAMPBELL*

INDUSTRIAL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
AGRICULTURE	$1,170	$2,184	$973	$773	$732	$843
MINING	$3,553,371	$1,966,558	$2,173,915	$2,604,221	$2,977,176	$3,606,192
CONSTRUCTION	$281,818	$522,422	$481,903	$491,083	$361,673	$132,614
MANUFACTURING	$252,694	$62,934	$26,532	$440,586	$78,345	$19,519
TRANSPORTATION	$230,122	$605,836	$120,775	$67,924	$188,750	$348,500
WHSL. & RET. TRADE	$229,909	$264,148	$107,131	$102,608	$94,103	$70,446
FINANCE	$95	$711	$483	$234	$1,319	$483
SERVICE	$48,756	$20,129	$6,033	$38,953	$9,320	$21,939
PUBLIC ADM	$569,308	$469,248	$362,575	$449,731	$440,669	$434,019
TOTAL	$5,167,251	$3,914,179	$3,280,334	$4,196,112	$4,152,088	$4,634,554

SOURCE: STATE OF WYOMING, DEPARTMENT OF REVENUE AND TAXATION

CARBON

USE TAX COLLECTIONS

CARBON

INDUSTRIAL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
AGRICULTURE	$184	$3,614	$159	$19	$32	$386
MINING	$500,294	$195,143	$51,310	$48,149	$140,911	$958,490
CONSTRUCTION	$67,588	$116,784	$56,648	$69,707	$119,580	$46,432
MANUFACTURING	$10,601	$20,187	$5,359	$28,872	$85,976	$24,318
TRANSPORTATION	$194,459	$487,142	$849,302	$657,971	$1,004,014	$191,644
WHSL. & RET. TRADE	$137,351	$233,024	$89,583	$143,200	$103,059	$172,443
FINANCE	$1,944	$5,288	$470	$593	$1,378	$371
SERVICE	$2,212	$3,394	$2,394	$336,626	$37,496	($3,078)
PUBLIC ADM	$224,515	$181,131	$167,663	$165,663	$172,574	$207,202
TOTAL	$1,139,154	$1,245,711	$1,271,131	$1,450,800	$1,665,018	$1,598,209

CONVERSE

CONVERSE

INDUSTRIAL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
AGRICULTURE	$1,874	$1,299	$1,079	$976	$1,165	$1,073
MINING	$71,256	$147,671	$117,382	$469,870	$478,274	$1,142,285
CONSTRUCTION	$12,119	$80,746	$12,482	$109,965	$8,793	$25,654
MANUFACTURING	$3,709	$1,544	$480	$7,254	$5,723	$4,266
TRANSPORTATION	$239,488	$223,661	$165,193	$200,215	$398,255	$174,665
WHSL. & RET. TRADE	$58,295	$29,308	$16,203	$20,811	$23,372	$20,355
FINANCE	$789	$337	$62	$52	$116	$92
SERVICE	$3,867	$3,272	$3,407	$3,204	$1,888	$4,006
PUBLIC ADM	$99,287	$78,873	$61,232	$74,676	$72,567	$82,275
TOTAL	$599,692	$566,717	$377,532	$887,022	$990,153	$1,454,672

SOURCE: STATE OF WYOMING, DEPARTMENT OF REVENUE AND TAXATION

CROOK

USE TAX COLLECTIONS

CROOK

INDUSTRIAL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
AGRICULTURE	$1,429	$9	$9,499	$1,613	$738	$781
MINING	$0	$299	$368	$1,788	$6,514	$2,185
CONSTRUCTION	$75,718	$59,566	$145,940	$124,677	$151,943	$72,252
MANUFACTURING	$7,761	$1,981	$3,621	$5,086	$8,338	$6,247
TRANSPORTATION	$23,735	$33,931	$14,155	$9,304	$11,138	$20,161
WHSL. & RET. TRADE	$23,875	$26,981	$26,801	$16,436	$101,622	$12,559
FINANCE	$0	$0	$0	$0	$0	$0
SERVICE	$628	$124	$234	$227	$266	$2,662
PUBLIC ADM	$162,293	$134,578	$138,397	$160,072	$163,912	$181,651
TOTAL	$376,716	$257,475	$339,045	$319,202	$444,470	$298,498

FREMONT

FREMONT

INDUSTRIAL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
AGRICULTURE	$1,209	$512	$2,273	$725	$2,044	$17,949
MINING	$146,217	$137,147	$38,422	$58,834	$14,943	$11,618
CONSTRUCTION	$68,689	$67,045	$46,154	$50,374	$90,205	$82,830
MANUFACTURING	$8,848	$6,819	$10,152	$11,195	$5,681	$10,764
TRANSPORTATION	$33,219	$22,216	$15,582	$23,149	$18,080	$24,442
WHSL. & RET. TRADE	$109,340	$95,779	$54,409	$59,615	$40,065	$63,783
FINANCE	$1,708	$725	$1,319	$5,456	$4,364	$2,782
SERVICE	$3,810	$1,038	$10,235	$29,757	$15,085	$15,093
PUBLIC ADM	$128,303	$119,005	$148,612	$157,038	$189,356	$182,921
TOTAL	$501,349	$450,290	$327,168	$396,143	$379,824	$412,182

SOURCE: STATE OF WYOMING, DEPARTMENT OF REVENUE AND TAXATION

GOSHEN

USE TAX COLLECTIONS

GOSHEN

INDUSTRIAL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
AGRICULTURE	$5,389	$4,008	$5,346	$5,337	$6,690	$8,547
MINING	$0	$657	$0	$0	$0	$0
CONSTRUCTION	$57,197	$70,287	$28,841	$47,489	$34,442	$45,105
MANUFACTURING	$89,160	$35,952	$30,729	$28,577	$94,193	$154,600
TRANSPORTATION	$179,248	$40,659	$48,190	$37,318	$54,252	$32,537
WHSL. & RET. TRADE	$22,361	$13,384	$19,370	$6,098	$5,686	$13,392
FINANCE	$2,658	$865	$1,191	$330	$331	$1,165
SERVICE	$3,891	$1,481	$587	$817	$428	$1,349
PUBLIC ADM	$172,947	$158,285	$157,002	$184,046	$237,251	$263,590
TOTAL	$532,857	$325,584	$291,264	$310,011	$433,272	$520,285

HOT SPRINGS

HOT SPRINGS

INDUSTRIAL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
AGRICULTURE	$0	$77	$0	$0	$0	$0
MINING	$8,713	$26,834	$6,181	$15,447	$10,114	$8,032
CONSTRUCTION	$22,486	$19,044	$4,942	$2,511	$2,114	$9,626
MANUFACTURING	$523	$70	$8	$41	$1,917	$2,638
TRANSPORTATION	$14,880	$23,953	$1,907	$4,254	$7,532	$15,263
WHSL. & RET. TRADE	$15,264	$20,104	$8,161	$11,592	$9,065	$2,036
FINANCE	$54	$33	$42	$37	$32	$18
SERVICE	$673	$531	$318	$573	$142	$320
PUBLIC ADM	$77,461	$59,908	$46,389	$58,367	$58,706	$69,047
TOTAL	$140,060	$150,561	$67,955	$92,821	$89,624	$106,979

SOURCE: STATE OF WYOMING, DEPARTMENT OF REVENUE AND TAXATION

JOHNSON

USE TAX COLLECTIONS

JOHNSON

INDUSTRIAL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
AGRICULTURE	$961	$877	$924	$940	$1,190	$963
MINING	$37	$1,258	$2,762	$952	$1,240	$2,284
CONSTRUCTION	$1,100	$13,792	$3,685	$3,035	$14,512	$3,626
MANUFACTURING	$4,907	$4,847	$4,141	$17,191	$10,954	$7,086
TRANSPORTATION	$19,899	$6,626	$852	$2,321	$3,590	$24,011
WHSL. & RET. TRADE	$65,980	$60,830	$17,455	$16,628	$44,180	$17,831
FINANCE	$0	$0	$0	$0	$16	$0
SERVICE	$496	$306	$1,365	$1,372	$237	$181
PUBLIC ADM	$58,158	$53,463	$49,256	$75,398	$94,310	$95,055
TOTAL	$151,544	$142,006	$80,451	$117,836	$170,229	$151,036

LARAMIE

LARAMIE

INDUSTRIAL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
AGRICULTURE	$7,947	$14,247	$19,289	$27,421	$22,295	$21,099
MINING	$91	$0	$147	$1,524	$2,513	$1,873
CONSTRUCTION	$747,635	$769,688	$942,579	$672,831	$492,515	$332,517
MANUFACTURING	$213,780	$292,347	$318,807	$208,018	$342,996	$363,706
TRANSPORTATION	$371,083	$398,473	$508,027	$521,555	$617,389	$407,796
WHSL. & RET. TRADE	$399,523	$177,341	$253,124	$222,131	$221,847	$243,843
FINANCE	$9,665	$12,616	$17,448	$10,655	$11,337	$22,915
SERVICE	$60,569	$53,528	$73,573	$55,236	$58,701	$35,639
PUBLIC ADM	$652,739	$857,577	$881,212	$1,148,573	$821,630	$816,270
TOTAL	$2,463,039	$2,601,549	$3,014,226	$2,867,945	$2,591,222	$2,245,658

SOURCE: STATE OF WYOMING, DEPARTMENT OF REVENUE AND TAXATION

LINCOLN

USE TAX COLLECTIONS

LINCOLN

INDUSTRIAL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
AGRICULTURE	$1,461	$3,803	$1,485	$1,064	$544	$659
MINING	$1,979,785	$9,127,449	$636,886	$567,350	$577,253	$619,311
CONSTRUCTION	$50,022	$83,795	$85,934	$12,364	$31,306	$16,939
MANUFACTURING	$63,439	$62,693	$37,361	$3,421	$4,886	$19,864
TRANSPORTATION	$329,384	$332,101	$356,300	$184,624	$197,027	$158,687
WHSL. & RET. TRADE	$82,532	$64,409	$24,516	$56,860	$34,573	$48,547
FINANCE	$1,980	$553	$1,558	$1,412	$1,214	$1,562
SERVICE	$6,205	$6,989	$7,091	$5,311	$4,333	$7,728
PUBLIC ADM	$251,935	$248,091	$188,270	$215,572	$221,704	$236,111
TOTAL	$2,766,749	$9,929,891	$1,339,414	$1,047,977	$1,072,841	$1,109,408

NATRONA

NATRONA

INDUSTRIAL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
AGRICULTURE	$18,039	$3,144	$2,206	$2,757	$3,007	$3,306
MINING	$278,709	$270,510	$74,023	$209,129	$134,364	$265,818
CONSTRUCTION	$204,927	$257,903	$212,171	$256,467	$199,405	$117,337
MANUFACTURING	$94,321	$138,697	$67,283	$73,414	$134,599	$153,632
TRANSPORTATION	$173,839	$147,719	$149,987	$202,944	$390,314	$492,556
WHSL. & RET. TRADE	$543,134	$373,786	$277,897	$169,208	$160,805	$192,771
FINANCE	$9,376	$11,883	$5,865	$14,368	$13,289	$6,755
SERVICE	$95,866	$62,356	$50,152	$67,617	$34,925	$51,026
PUBLIC ADM	$511,818	$474,849	$273,655	$405,327	$429,454	$532,928
TOTAL	$1,930,036	$1,740,854	$1,113,252	$1,401,229	$1,500,161	$1,816,130

SOURCE: STATE OF WYOMING, DEPARTMENT OF REVENUE AND TAXATION

NIOBRARA

USE TAX COLLECTIONS

NIOBRARA

INDUSTRIAL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
AGRICULTURE	$0	$0	$0	$0	$0	$0
MINING	$532	$455	$383	$1,575	$483	$321
CONSTRUCTION	$98,613	$174,110	$1,105	$7,369	$19	$2,555
MANUFACTURING	$5,744	$99,118	$2,698	$328	$1,396	$1,018
TRANSPORTATION	$162,092	$30,353	$39,907	$18,038	$15,886	$17,250
WHSL. & RET. TRADE	$15,782	$57,392	$10,944	$4,748	$870	$1,834
FINANCE	$0	$0	$0	$0	$0	$0
SERVICE	$2	$489	$51	$181	$42	$36
PUBLIC ADM	$41,426	$28,387	$23,060	$32,859	$34,586	$45,323
TOTAL	$324,191	$390,310	$78,154	$65,108	$53,282	$68,337

PARK

PARK

INDUSTRIAL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
AGRICULTURE	$1,428	$2,043	$2,172	$1,410	$368	$1,167
MINING	$159,393	$241,344	$91,589	$91,866	$82,272	$251,575
CONSTRUCTION	$157,343	$139,935	$128,101	$74,926	$251,144	$194,824
MANUFACTURING	$15,701	$2,709	$8,525	$6,009	$13,043	$13,986
TRANSPORTATION	$33,084	$19,278	$14,140	$13,475	$25,462	$36,640
WHSL. & RET. TRADE	$103,098	$104,045	$60,325	$45,479	$38,612	$54,730
FINANCE	$1,135	$1,141	$1,086	$1,194	$3,607	$1,231
SERVICE	$54,496	$4,402	$12,130	$6,083	$2,362	$8,195
PUBLIC ADM	$201,994	$224,992	$182,263	$281,565	$269,601	$255,354
TOTAL	$727,677	$739,893	$500,339	$522,007	$686,471	$817,701

SOURCE: STATE OF WYOMING, DEPARTMENT OF REVENUE AND TAXATION

PLATTE

USE TAX COLLECTIONS

PLATTE

INDUSTRIAL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
AGRICULTURE	$2,753	$3,510	$4,007	$7,525	$3,001	$7,270
MINING	$15,918	$1,192	$752	$311	$362	$1,958
CONSTRUCTION	$200,884	$10,416	$17,139	$9,914	$8,817	$203,730
MANUFACTURING	$80,264	$118,246	$94,311	$139,475	$204,516	$484,036
TRANSPORTATION	$108,370	$67,798	$220,213	$87,744	$33,295	$93,449
WHSL. & RET. TRADE	$10,580	$16,523	$28,124	$7,744	$5,981	$2,345
FINANCE	$0	$220	$0	$0	$0	$37
SERVICE	$338	$785	$658	$866	$1,234	$811
PUBLIC ADM	$53,898	$57,140	$62,550	$65,071	$73,053	$87,398
TOTAL	$473,008	$275,835	$427,761	$318,649	$330,258	$881,033

SHERIDAN

SHERIDAN

INDUSTRIAL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
AGRICULTURE	$2,465	$4,558	$2,203	$2,037	$2,690	$4,549
MINING	$129,795	$49,635	$28,711	$17,624	$30,114	$11,941
CONSTRUCTION	$196,336	$35,656	$42,060	$54,263	$52,791	$51,244
MANUFACTURING	$7,527	$43,324	$14,121	$22,908	$23,696	$79,412
TRANSPORTATION	$160,363	$56,939	$18,862	$35,677	$31,195	$107,214
WHSL. & RET. TRADE	$47,559	$48,652	$18,220	$21,944	$21,344	$34,561
FINANCE	$2,605	$2,085	$4,870	$927	$1,410	$2,655
SERVICE	$7,385	$3,614	$4,445	$4,926	$10,016	$5,946
PUBLIC ADM	$180,003	$129,336	$128,986	$159,248	$185,016	$246,889
TOTAL	$734,046	$373,805	$262,480	$319,553	$358,272	$544,412

SOURCE: STATE OF WYOMING, DEPARTMENT OF REVENUE AND TAXATION

USE TAX COLLECTIONS

SUBLETTE *SUBLETTE*

INDUSTRIAL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
AGRICULTURE	$1,197	$4,384	$716	$793	$874	$1,009
MINING	$329,731	$5,961,869	$1,177,562	$228,230	$45,279	$42,580
CONSTRUCTION	$6,055	$115,301	$52,092	$27,532	($365)	$12,963
MANUFACTURING	$300	$3,562	$37	$7,027	$2,163	$2,699
TRANSPORTATION	$40,834	$32,414	$15,605	$6,529	$12,734	$17,382
WHSL. & RET. TRADE	$27,875	$11,991	$5,167	$9,493	$4,656	$1,362
FINANCE	$498	$33	$0	$0	$0	$0
SERVICE	$1,535	($189)	$868	$387	$117	$123,940
PUBLIC ADM	$97,130	$139,140	$96,999	$75,180	$89,952	$103,189
TOTAL	$505,157	$6,268,508	$1,349,055	$355,171	$155,411	$305,125

SWEETWATER *SWEETWATER*

INDUSTRIAL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
AGRICULTURE	$380	$2,776	$1,272	$4,940	$421	$1,437
MINING	$1,717,207	$2,794,261	$2,239,210	$1,970,827	$2,511,268	$3,168,888
CONSTRUCTION	$204,665	$986,324	$696,079	($151,065)	$140,072	$176,116
MANUFACTURING	$11,443	$22,038	$15,522	$27,376	$19,697	$36,805
TRANSPORTATION	$633,185	$642,588	$569,033	$584,408	$552,725	$411,722
WHSL. & RET. TRADE	$113,101	$279,546	$490,933	$519,857	$413,445	$319,195
FINANCE	$1,645	$1,161	$570	$188	$907	$810
SERVICE	$115,456	$991,937	$152,429	$26,102	$48,707	$2,532
PUBLIC ADM	$478,879	$498,154	$387,535	$349,949	$477,238	$431,860
TOTAL	$3,275,967	$6,218,791	$4,552,596	$3,332,581	$4,164,481	$4,549,365

SOURCE: STATE OF WYOMING, DEPARTMENT OF REVENUE AND TAXATION

TETON **USE TAX COLLECTIONS** *TETON*

INDUSTRIAL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
AGRICULTURE	$1,533	$1,452	$1,537	$2,513	$3,763	$2,888
MINING	$0	$0	$36	$0	$0	$0
CONSTRUCTION	$147,812	$144,027	$205,881	$363,261	$333,309	$230,425
MANUFACTURING	$13,041	$1,477	$2,741	$3,021	$11,526	$22,576
TRANSPORTATION	$12,118	$11,679	$15,917	$23,700	$52,915	$58,277
WHSL. & RET. TRADE	$53,462	$51,266	$129,617	$67,886	$78,476	$86,503
FINANCE	$7	$58	$35	$467	$2,981	$9,140
SERVICE	$52,379	$63,346	$80,157	$138,992	$84,958	$130,792
PUBLIC ADM	$228,099	$293,890	$376,969	$415,428	$482,984	$501,029
TOTAL	$508,455	$578,565	$812,930	$1,015,266	$1,050,913	$1,041,630

UINTA *UINTA*

INDUSTRIAL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
AGRICULTURE	$7,324	$6,242	$3,770	$4,694	$4,031	$5,474
MINING	$236,495	$84,538	$21,501	$24,127	$31,612	$46,276
CONSTRUCTION	$223,568	$287,450	$937,882	$193,899	$210,796	$127,273
MANUFACTURING	$327,540	$30,087	$76,984	$11,016	$17,420	$9,313
TRANSPORTATION	$679,145	$767,576	$2,335,872	$551,382	$756,342	$557,921
WHSL. & RET. TRADE	$189,596	$120,949	$149,946	$150,757	$224,733	$453,160
FINANCE	$0	$0	$5	$0	$0	$0
SERVICE	$77,400	$41,978	$19,629	$15,066	$18,875	$2,932
PUBLIC ADM	$568,764	$515,588	$374,511	$428,009	$464,027	$405,190
TOTAL	$2,309,839	$1,854,413	$3,920,115	$1,378,950	$1,727,836	$1,607,540

SOURCE: STATE OF WYOMING, DEPARTMENT OF REVENUE AND TAXATION

USE TAX COLLECTIONS

WASHAKIE *WASHAKIE*

INDUSTRIAL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
AGRICULTURE	$310	$0	$4	$0	$0	$0
MINING	$9,798	$7,455	$13,273	$9,543	$15,734	$6,025
CONSTRUCTION	$26,619	$17,387	$45,041	$26,568	$17,637	$26,725
MANUFACTURING	$38,734	$45,340	$38,424	$49,329	$74,908	$69,296
TRANSPORTATION	$33,542	$33,116	$24,619	$5,490	$11,647	$18,797
WHSL. & RET. TRADE	$43,382	$33,914	$42,715	$26,945	$18,828	$22,414
FINANCE	$1,808	$445	$194	$219	$30	$93
SERVICE	$2,071	$1,273	$1,157	$1,155	$1,820	$1,522
PUBLIC ADM	$66,656	$73,791	$55,020	$68,975	$71,318	$69,552
TOTAL	$222,927	$212,724	$220,456	$188,223	$211,923	$214,424

WESTON *WESTON*

INDUSTRIAL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
AGRICULTURE	$0	$689	$1	$641	$1,744	$0
MINING	$32,720	$26,931	$13,830	$25,416	$30,302	$39,252
CONSTRUCTION	$15,019	$30,187	$7,145	$11,048	$5,378	$3,891
MANUFACTURING	$449	$1,228	$3,760	$2,231	$11,939	$22,762
TRANSPORTATION	$84,857	$121,538	$65,005	$103,449	$132,270	$175,941
WHSL. & RET. TRADE	$12,265	$8,975	$4,581	$14,706	$2,925	$5,013
FINANCE	$0	$966	$0	$0	$0	$38
SERVICE	$73	$390	$265	$13	$2,418	$97
PUBLIC ADM	$125,994	$107,041	$101,146	$121,590	$138,912	$148,805
TOTAL	$271,380	$297,953	$195,739	$279,093	$325,887	$395,798

SOURCE: STATE OF WYOMING, DEPARTMENT OF REVENUE AND TAXATION

OUT OF STATE

USE TAX COLLECTIONS

OUT OF STATE

INDUSTRIAL SECTOR	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90
AGRICULTURE	$34,989	$7,426	$6,991	$2,982	$8,178	$10,690
MINING	$1,161,255	$794,164	$390,165	$664,419	$324,463	$559,157
CONSTRUCTION	$680,049	$703,251	$596,035	$470,311	$438,822	$541,964
MANUFACTURING	$658,947	$478,738	$62,114	$421,510	$93,098	$705,716
TRANSPORTATION	$915,511	$528,953	$548,477	$294,987	$764,331	$619,657
WHSL. & RET. TRADE	$4,153,573	$2,430,058	$1,556,432	$1,409,543	$1,566,079	$1,850,804
FINANCE	$17,410	$8,378	$9,166	$7,654	$5,712	$5,289
SERVICE	$533,849	$451,301	$198,261	$232,182	$175,678	$263,058
PUBLIC ADM	$0	$0	$0	$0	$604	$0
TOTAL	$8,155,590	$5,402,274	$3,367,653	$3,503,587	$3,376,966	$4,556,335

SOURCE: STATE OF WYOMING, DEPARTMENT OF REVENUE AND TAXATION

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GLOSSARY

GLOSSARY

SOURCE: All page citations refer to the Executive Office of the President, Office of Management and Budget, **Standard Industrial Classification Manual 1987**, Washington: U.S. Government Printing Office (1987)

AGRICULTURE

This division includes establishments primarily engaged in agricultural production, forestry, commercial fishing, hunting and trapping, and related services. (p. 21)

APPAREL

This major group includes retail stores primarily engaged in selling new clothing, shoes, hats, underwear, and related articles for personal wear and adornment. Furriers and custom tailors carrying stocks of materials are included. (p. 323)

AUTOMOBILE

This major group includes retail dealers selling new and used automobiles, boats, recreational vehicles, utility trailers, and motorcycles including mopeds; those selling new automobile parts and accessories; and gasoline service stations. In Wyoming, these collections **do not** include sales of new and used vehicles, since the County Treasurer collects this tax, therefore, it is included in the Public Administration sector. (p. 265)

BUILDING AND HARDWARE

This major group includes retail establishments primarily engaged in selling lumber and other building materials; paint; glass and wallpaper; hardware; nursery stock; lawn and garden supplies and mobile homes. (p. 315)

CAPITAL IMPROVEMENT TAX (Sec. 39-6-412, W.S. 1984)

This is an optional sales tax imposed for the express purpose of capital construction. The revenue from the tax shall be used only for planning, construction, furnishing, equipping and debt service for any capital improvement project authorized by public election.

CONSTRUCTION

This division includes establishments primarily engaged in construction. The term construction includes new work, additions, alterations, reconstruction, installations, and repairs.
(p. 53)

FINANCE

This division includes establishments operating primarily in the fields of finance, insurance and real estate. (p. 335)

FOOD STORES

This major group includes retail stores primarily engaged in selling food for home preparation and consumption. (p. 319)

FURNITURE

This major group includes retail stores selling goods used for furnishing the home, such as furniture, floor coverings, draperies, glass and chinaware, domestic stoves, refrigerators, and other household electrical and gas appliances. (p. 325)

GENERAL MERCHANDISE

This major group includes retail outlets such as department stores, variety stores and general merchandise stores which sell a number of lines of merchandise such as dry goods, apparel, accessories, furniture and home furnishings, small wares, hardware and food. (p. 317)

INHERITANCE TAX (Sec. 39-6-810 to 39-6-813, W.S. 1977)

This new provision repealed the old state Inheritance Tax. The state now collects all or its pro rata share of the "Federal Credit for State Death Tax". This tax is applicable to the estates of descendants whose date of death is January 1, 1983 and thereafter. This tax is commonly referred to as a "pickup tax", wherein the state of domicile, and the states where the non-resident descendent owned real and tangible personal property with an actual situs in the non-domiciliary state, collect the Federal Credit or a pro rata share which is allowable on the Federal Estate Tax Return.

MANUFACTURING

The manufacturing division includes all establishments such as plants, factories, and mills engaged in the mechanical or chemical transformation of materials or substances into new products. (p. 67)

MINERAL SEVERANCE TAX (Section 39-6-301 to 39-6-307, W.S. 1977)

The tax is levied on the cash market value of specified minerals and valuable deposits after the mining or production process is completed. The particular rate varies with the type of deposit. The distribution of collections also varies from the State funds (General, Trust and Agency, Capitol Facilities, etc.) with the type of deposit.

MINING

This division includes all establishments primarily engaged in mining. Mining is used in the broad sense to include the extraction of solid and gaseous minerals occurring naturally as well as other preparation customarily done at the mine site, or as a part of mining activity. (p. 39)

MISCELLANEOUS STORES

This major group includes retail establishments not elsewhere classified such as drug stores, liquor stores and used merchandise stores. (p. 329)

PUBLIC ADMINISTRATION

This division includes the executive, legislative, judicial, administrative and regulatory activities of Federal, State, local and international governments. (p. 407)

RESTAURANTS

This major group includes retail establishments selling prepared foods and drinks for consumption on the premises, and also lunch counters and refreshment stands selling prepared foods and drinks for immediate consumption. (p. 329)

RETAIL TRADE

This division includes establishments engaged in selling merchandise for personal or household consumption and rendering services incidental to the sale of the goods. (p. 313)

SALES TAX (Sec. 39-6-401 to 39-6-417, W.S. 1977)

This tax is levied on the gross receipts from the sale of tangible personal property and specified services. For a listing of rates and exemptions refer to tables 2 and 3, respectively. The collections are distributed between the State General Fund and local jurisdictions.

SERVICES

This division includes establishments primarily engaged in providing a wide variety of services (ie. legal, health and repair) for individuals, business and government establishments, and other organizations. (p. 353)

TRANSPORTATION

This division includes establishments providing to the general public or to other business enterprises, passenger and freight transportation, communication services, electricity, gas, steam, water or sanitary services, and the U.S. Postal Service. (p. 265)

USE TAX (Sec. 39-6-501 to 39-6-603, W.S. 1977)

The Use Tax is levied upon tangible personal property that is purchased from an out-of-state vendor and shipped directly to the purchaser for storage, use or consumption in the state. Freight and property in interstate transportation is exempted. For a listing of rates and exemptions refer to tables 2 and 3, respectively. Collections are distributed between the State General Fund and local jurisdictions.

WHOLESALE TRADE

This division includes establishments or places of business primarily engaged in selling merchandise to retailers; to industrial, commercial, institutional, farm, construction contractors, or professional business users; or to other wholesalers; or acting as agents or brokers in buying merchandise for or selling merchandise to such persons or companies.

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WYOMING SALES AND USE TAX REVENUE REPORT

Prepared by

Department of Administration and Information
Division of Economic Analysis

16th Edition
Cheyenne, Wyoming
1991

WYOMING SALES AND USE TAX REVENUE REPORT

September 1991

Prepared by
Buck McVeigh, Senior Economist

Department of Administration and Information
Division of Economic Analysis

"To coordinate, develop, and disseminate economic/demographic research and information."

OTHER PUBLICATIONS AND INFORMATION AVAILABLE FROM THE DIVISION OF ECONOMIC ANALYSIS

Wyoming Income and Employment Report - Annual
Wyoming Gross State Product Report - Annual
Wyoming Economic Forecast Report - Annual
Wyoming Cost of Living Index - Biannual
Wyoming Economic Conditions - Monthly
Wyoming Data Handbook - Biennial
State Data Center Information*

* *The Wyoming State Data Center Program is a joint effort between the Division of Economic Analysis and the U.S. Department of Commerce, Bureau of the Census. The State Data Center acts as the Census information clearinghouse for the entire state. The extensive data library includes federal, state, and county information on income, employment, demographics, population, and more.*

PREFACE

The 1991 edition of the Wyoming Sales and Use Tax Revenue Report contains tax collection information by Standard Industrial Classification (SIC). In addition, sales tax collections for the retail sector, itemized by sub-sector component, are provided. This report spans the activity for fiscal years 1980-1991 for sales tax collections, and fiscal years 1986-1991 for use tax collections. The fiscal year for Wyoming State Government extends from July 1 through June 30.

The data were provided by the Wyoming Department of Revenue, and were compiled for publication by the Division of Economic Analysis, Department of Administration and Information.

Additional copies of this report may be obtained, free of charge, by contacting:

Division of Economic Analysis

Department of Administration and Information

Emerson Building, Room 327 East

Cheyenne, WY 82002-0060

Phone: (307) 777-7504

For additional information or questions regarding collection methodology, please contact:

Department of Revenue

Herschler Building, 1st Floor - West

Cheyenne, WY 82002-0110

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Wyoming Sales and Use Tax Report 1991

Sales and use tax collections are two principal sources of revenue to state and local governments. However, their importance does not stop there. These two revenue sources, when surveyed over time, provide a valuable indication of economic progress and activity, both at the state and county levels.

This report contains twelve fiscal years of sales tax collections and six fiscal years of use tax collections. The fiscal year for Wyoming State Government extends from July 1 through June 30.

The report also details collections by major industrial sectors for sales and use taxes, at both the state and county levels. A detailed breakdown of the retail sector for sales tax is contained within the report, as well. The reporting of tax collections is based upon the Standard Industrial Classification (SIC), developed by the Federal Office of Management and Budget. Under this system, a business is classified by primary activity, determined by principal product, or group of products produced, distributed, and/or services rendered. Each sector classification is briefly described in the glossary on pages 139-142.

SALES TAX

Since 1967, the state imposed sales tax has been 3 percent. Historically, this tax has been shared between state government and the county of origin at rates of 66.67% and 33.33%, respectively. However, due to a statute modification that became effective July 1, 1989, the state share was reduced to 63.33% and the county share was raised to 36.67%. The revised allocation was to expire on June 30, 1991. That

date has been now extended to June 30, 1992. The State's share of the sales tax revenue is placed in the General Fund. The significance of this tax is evident in the table and graph shown on pages 4 and 5, respectively. The portion returned to the counties is distributed to the municipalities based on population.

Beginning in 1973, Wyoming counties were granted the option to impose an additional 1 percent sales tax through public election. During fiscal year 1991, all counties except Big Horn, Fremont, Park, Sublette, and Washakie imposed the optional county sales tax. The optional sales tax revenue is returned to the counties to be utilized through their respective general revenue funds.

In addition to the county optional tax, any county, through public election, may impose an excise tax of up to 1 percent on retail sales made within the county. The revenue generated from this tax is used solely for the planning, construction, furnishing, equipping, and debt servicing for any capital improvement project as authorized through public election. This tax is referred to as the 1 percent capital facilities option tax. During fiscal year 1991, Albany, Goshen, Niobrara, Sheridan, and Teton counties imposed the 1 percent capital facilities option tax. A table of effective tax rates can be found on pages 6-9.

To arrive at an estimate of county gross sales, the specific county tax collection can be divided by the corresponding tax rate. This method suffices as only a rough indicator of gross sales and does not include any non-taxable sales. (See pages 10-11 for a listing of all taxable events and exemptions.) Further, because county option taxes originate and expire at varying times, county sales tax rates can change from year to year. When measuring performance over time, the inclusion of these optional

revenues results in statistical discrepancy. The table and graph on page 24 displays only the total state 3 percent sales tax collections, and annual percent change for fiscal years 1980 through 1991.

USE TAX

State use tax is imposed on purchases made outside a taxing jurisdiction for first use, storage, or other consumption within that jurisdiction. Thus, the use tax prevents sales tax avoidance, or payment of a lesser tax rate by making purchases outside of the taxing jurisdiction, where first use, storage, or other consumption will occur. Wyoming taxing jurisdictions are the State of Wyoming, and/or each Wyoming county.

The use tax complements the sales tax. Effective January 1, 1981, the adoption of an optional sales tax includes an increase in the use tax of equal amount. State use tax is shared between state government and the county of origin on the same distribution basis as sales tax. Therefore, the revised allocation, as mentioned earlier in the sales tax description, applies here as well. The table and graph on page 118 display only the total state 3 percent use tax collections and the annual percent change for fiscal years 1980 through 1991.

STATE OF WYOMING
GENERAL FUND REVENUE
FISCAL YEAR 1986 THROUGH FISCAL YEAR 1991

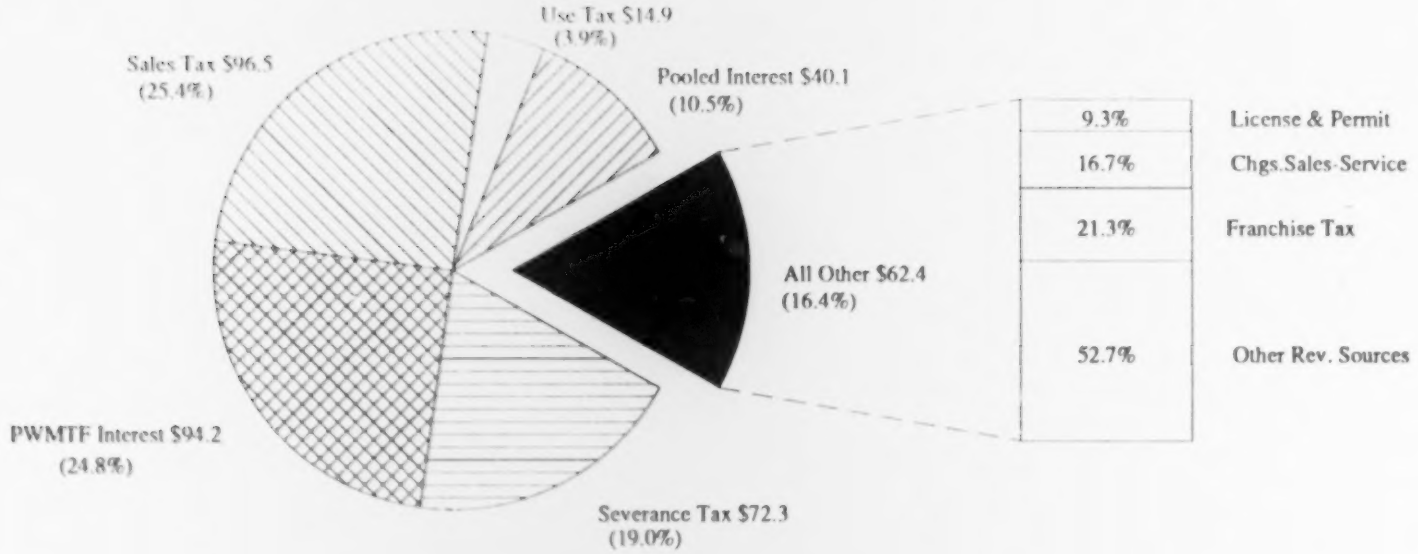
REVENUE SOURCE	*FY 1986*	*FY 1987*	*FY 1988*	*FY 1989*	*FY 1990*	*FY 1991*
SEVERANCE TAX	$108,161,416	$68,877,091	$66,290,953	$65,367,573	$70,988,412	$72,334,605
SALES TAX	$104,136,810	$88,295,468	$90,766,376	$86,165,931	$87,525,805	$96,500,703
INTEREST-PWMTF	$72,422,463	$74,082,280	$72,641,330	$71,052,004	$86,158,060	$94,158,421
INTEREST-POOLED	$36,649,075	$23,784,074	$17,777,912	$15,393,558	$51,598,408	$40,114,352
USE TAX	$20,816,210	$13,677,720	$12,872,831	$13,542,335	$14,726,291	$14,866,168
CHGS. SALES-SERVICES	$10,974,082	$9,988,837	$9,891,087	$11,398,481	$10,623,799	$10,436,327
FRANCHISE TAX	$11,855,504	$20,008,170	$10,440,346	$10,499,179	$10,881,256	$13,321,463
REVENUE FROM OTHER	$9,041,977	$13,879,719	$7,743,053	$9,468,713	$10,256,973	$15,186,475
LICENSE & PERMIT	$5,726,449	$6,522,742	$4,520,242	$4,115,742	$5,481,162	$5,824,897
MOTOR CARRIER TAX	$3,071,391	$3,956,226	$3,698,192	$3,030,061	$3,424,574	$2,905,155
INHERITANCE TAX	$3,513,956	$3,519,840	$1,438,182	$1,693,[illegible]	$2,202,748	$2,274,276
PROP/MONEY USE (excluding POOLED)	$1,948,695	$1,672,117	$1,713,076	$1,[illegible],546	$1,817,854	$2,422,953
ALL OTHER	$4,140,910	$6,593,765	$5,285,171	$6,[illegible]47,106	$7,394,224	$10,072,122
TOTAL REVENUE	$392,458,938	$334,858,049	$305,078,751	$299,523,830	$363,079,565	$380,417,917

Source: Consensus Revenue Estimating Group (CREG)

General Fund Revenue Sources

Fiscal Year 1991

(Million $$$)



TOTAL FY 91 = $380.4 Million

Source: Consensus Revenue Est. Group

WYOMING SALES AND USE TAX RATES BY COUNTY (as of July 1, 1991)

	TAX TYPE	EFFECTIVE DATE	TERMINATION DATE	TAX RATES	COUNTY TOTAL
ALBANY	STATE			3%	
	OPTION	1/1/87		1%	
	CAPITAL FACILITIES	1/1/87	12/31/88		
	CAPITAL FACILITIES	10/1/89		1%	5%
BIG HORN	STATE			3%	3%
	OPTION	NONE			
	CAPITAL FACILITIES	NONE			
CAMPBELL	STATE			3%	
	OPTION	12/1/76		1%	4%
	CAPITAL FACILITIES	NONE			
CARBON	STATE			3%	
	OPTION	12/1/77		1%	4%
	CAPITAL FACILITIES	NONE			
CONVERSE	STATE			3%	
	OPTION	3/2/76		1%	4%
	CAPITAL FACILITIES	NONE			
CROOK	STATE			3%	
	OPTION	1/1/79		1%	4%
	CAPITAL FACILITIES	NONE			

Source: State of Wyoming, Department of Revenue

WYOMING SALES AND USE TAX RATES BY COUNTY (as of July 1, 1991)

	TAX TYPE	EFFECTIVE DATE	TERMINATION DATE	TAX RATES	COUNTY TOTAL
FREMONT	STATE			3%	3%
	OPTION	NONE			
	CAPITAL FACILITIES	NONE			
GOSHEN	STATE			3%	
	OPTION	NONE			
	CAPITAL FACILITIES	10/1/88	3/31/90		
	CAPITAL FACILITIES	4/1/91		1%	4%
HOT SPRINGS	STATE			3%	
	OPTION	12/1/76		1%	4%
	CAPITAL FACILITIES	NONE			
JOHNSON	STATE			3%	
	OPTION	11/1/79		1%	4%
	CAPITAL FACILITIES	NONE			
LARAMIE	STATE			3%	
	OPTION	12/1/77		1%	
	CAPITAL FACILITIES	4/1/86	8/31/88		
	CAPITAL FACILITIES	7/1/91		1%	5%
LINCOLN	STATE			3%	
	OPTION	11/1/79		1%	4%
	CAPITAL FACILITIES	NONE			

Source: State of Wyoming, Department of Revenue

WYOMING SALES AND USE TAX RATES BY COUNTY (as of July 1, 1991)

	TAX TYPE	EFFECTIVE DATE	TERMINATION DATE	TAX RATES	COUNTY TOTAL
NATRONA	STATE			3%	
	OPTION	12/1/74		1%	4%
	CAPITAL FACILITIES	NONE			
NIOBRARA	STATE			3%	
	OPTION	12/1/76		1%	
	CAPITAL FACILITIES	5/1/89		1%	5%
PARK	STATE			3%	3%
	OPTION	NONE			
	CAPITAL FACILITIES	NONE			
PLATTE	STATE			3%	
	OPTION	11/1/89		1%	4%
	CAPITAL FACILITIES	NONE			
SHERIDAN	STATE			3%	
	OPTION	1/1/79	6/30/85		
	OPTION	1/1/89		1%	
	CAPITAL FACILITIES	9/1/89		1%	5%
SUBLETTE	STATE			3%	3%
	OPTION	NONE			
	CAPITAL FACILITIES	NONE			

Source: State of Wyoming, Department of Revenue

WYOMING SALES AND USE TAX RATES BY COUNTY (as of July 1, 1991)

	TAX TYPE	EFFECTIVE DATE	TERMINATION DATE	TAX RATES	COUNTY TOTAL
SWEETWATER	STATE			3%	
	OPTION	1/2/74		1%	4%
	CAPITAL FACILITIES	NONE			
TETON	STATE			3%	
	OPTION	11/22/74		1%	
	CAPITAL FACILITIES	2/1/88	2/28/89		
	CAPITAL FACILITIES	11/1/89		1%	5%
UINTA	STATE			3%	
	OPTION	7/1/76		1%	4%
	CAPITAL FACILITIES	NONE			
WASHAKIE	STATE			3%	3%
	OPTION	NONE			
	CAPITAL FACILITIES	NONE			
WESTON	STATE			3%	
	OPTION	9/1/75		1%	4%
	CAPITAL FACILITIES	NONE			

Source: State of Wyoming, Department of Revenue

TAXABLE EVENTS AND EXEMPTIONS

Wyoming Statute 39-6-404 describes the following sales and services as **taxable** events:

1. Retail sales of tangible personal property within the state.
2. Leases of tangible personal property if the property would have been taxable, had it been sold.
3. Intrastate telephone and telegraph services, and the equipment used to carry out such services.
4. Intrastate transportation of passengers.
5. Sales by public utilities and by those furnishing gas, electricity, or heat for domestic, industrial, or commercial consumption.
6. Meals regularly served to the public, and cover charges.
7. Lodging services to transient guests, e.g., motels, hotels.
8. Admissions to amusements, or athletic events.
9. Repair, alteration, or improvement of tangible personal property.
10. Contract seismographic surveying, contract geophysical surveying, and other contract geophysical exploration operations calculated to reveal the existence of geologic conditions favorable to the accumulation of oil or gas, and for all services rendered in and all types of coring, logging, testing, stimulating, perforating, cementing, completing, recompleting, or attempting to complete any well for production of oil or gas.
11. Sales of automobiles, mobile homes, campers, and semi-trailers.
12. Sales of alcoholic beverages.
13. Sales of computer hardware and non-customized computer software.

Wyoming Statute 39-6-402 (a) (iv) defines "Sales Price" as the consideration paid by the purchaser of tangible personal property, excluding the actual trade-in value allowed on property exchanged at the time of transaction, admissions, or services which are subject to taxation as provided by this article, and excluding any taxes imposed by the federal government, or this article.

Wyoming Statute 39-6-405 governs exemptions from state sales tax. **Exemptions** include the following:

1. Sales of tangible personal property to a person engaged in manufacturing, if such property becomes an ingredient or component of the item manufactured. Sales of containers, labels, etc., are also exempt.
2. Sales of livestock, feeds for feeding livestock for marketing purposes; seeds, roots, bulbs, small plants, and fertilizer, planted or applied to land, the products of which are to be sold.
3. Intrastate transportation of sick, injured, and deceased persons by ambulance or hearse.
4. Intrastate transportation of employees when the transportation is paid for by the employer.
5. Intrastate transportation of raw farm products to processing plants.
6. Interstate transportation of freight and passengers.
7. Sales of energy if the energy is consumed directly in manufacturing, processing, or agriculture.
8. Sales of power or fuel used directly in generating motive power for transportation purposes, provided that gasoline, or diesel fuels used had been taxed (per gallon) under the Special Fuels, or Gasoline Tax Acts.
9. Sales of the services of professional engineers.
10. Sales made to the State of Wyoming, or its political subdivisions.
11. Sales made to a religious, or charitable organization, or non-profit corporations providing meals to senior citizens.
12. Sales of trucks, etc., to holders of a valid I.C.C. permit, provided they are used substantially in interstate commerce.

13. Occasional sales made by religious, or charitable organizations for fund raising purposes.
14. Sales which Wyoming is forbidden to tax, either by the State, or by the laws, or constitution of the United States.
15. Sales of prescription drugs, oxygen for medical use, plasma, prosthetic devices, hearing aids, crutches, wheelchairs, eyeglasses and contact lenses, insulin for human relief, and any syringe, needle, or device for the administration thereof.
16. Leases of vehicle if the lease is computed from gross receipts of the operation, for holders of valid I.C.C. permits.
17. Wholesale sales.
18. Intrastate transportation of freight.
19. Sales of school annuals.
20. Sales of newspapers.
21. Sales to Wyoming joint apprenticeship and training programs.
22. Sales to Joint Powers Boards organized under the Wyoming Joint Powers Act.
23. Transportation of drilling rigs, including charges for loading, unloading, assembly, and disassembly.
24. Sales of food purchased with food stamps.
25. Admission to, or user fees for county, or municipal owned recreation facilities.
26. Sales of carbon dioxide and other gases used in tertiary production.
27. Labor/service charges, including transportation and travel, for repair, alteration, or improvement of property owned by the State of Wyoming, or its political subdivisions.
28. Sales of personal property, or services performed for the repair, alteration, or improvement of railroad rolling stock.
29. Lodging services provided by guides or outfitters.

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SECTION I

SALES TAX COLLECTIONS

STATE AND COUNTY
SUMMARY TABLES AND GRAPHS

SUMMARY OF SALES TAX COLLECTIONS

Total sales tax collections for the past twelve fiscal years are summarized in this section. As shown on page 17, total sales tax collections grew dramatically during the early 80s, peaking in fiscal year 1982, at $227 million. The following year, fiscal year 1983, collections dropped off significantly, reaching a level of only $191 million. During the next three years, sales tax collections hovered in the $185 - $191 million range. In fiscal year 1986, the state's economic health began to dwindle; however, the worst was yet to come. During the following two fiscal years, 1987-88, the economy seemingly bottomed out. Total collections for fiscal year 1987, at $170.5 million, fell a sobering 8 percent from the previous year. This decline, due primarily to a precipitous drop in oil prices, impacted Wyoming with high unemployment and reduced activity in the Mining, Construction, Manufacturing, and Wholesale Trade sectors. The poor economic conditions prevailed through fiscal year 1988, as indicated by sales tax collections, which were off 1.5 percent from the prior year. By the beginning of fiscal year 1989, however, some evidence had begun to indicate that the economy had finally stabilized. By year end, sales tax revenue, for the first time since fiscal year 1985, had shown a slight increase over the prior year's total. The situation showed substantial improvement a year later. Sales tax collections for fiscal year 1990 yielded a total of $177.7 million. At 5.6 percent over the 1989 period, this revenue source registered the largest annual increase since fiscal year 1982.

The fiscal year 1991 total sales tax collection, at $201.2 million, was 13.3 percent higher than the fiscal year 1990 level. This, again, was the largest annual

increase in this revenue source since fiscal year 1982. Receipts in all 10 of the industrial sectors were higher than previous year levels.

Annual sales tax collections in 22 of the state's 23 counties increased over previous year levels. Uinta County revealed the most considerable increase of 24.7% over fiscal year 1990. This increase was due mainly to expansions in the Electric Services, and Natural Gas Transmission sub-sector components of the Transportation sector. Teton County realized a significant increase in collections (21.3%), stemming mainly from increases in retail trade and services. Other substantial improvements were realized in Hot Springs County (17.5%), Albany County (16.6%), Sheridan County (16.5%), Platte County (15.8%), Park County (13.7%), and Campbell County (13.4%). The increases in total sales collections for Albany, Sheridan, Platte, and Park counties resulted mainly from increases in consumer spending. In the northeast corner of the state, Campbell County's overall increase in sales tax collections was influenced strongly by increases in the Mining and Construction sectors. In Hot Springs County, a substantial boost in the Transportation sector was the driving force behind that county's total sales tax increase.

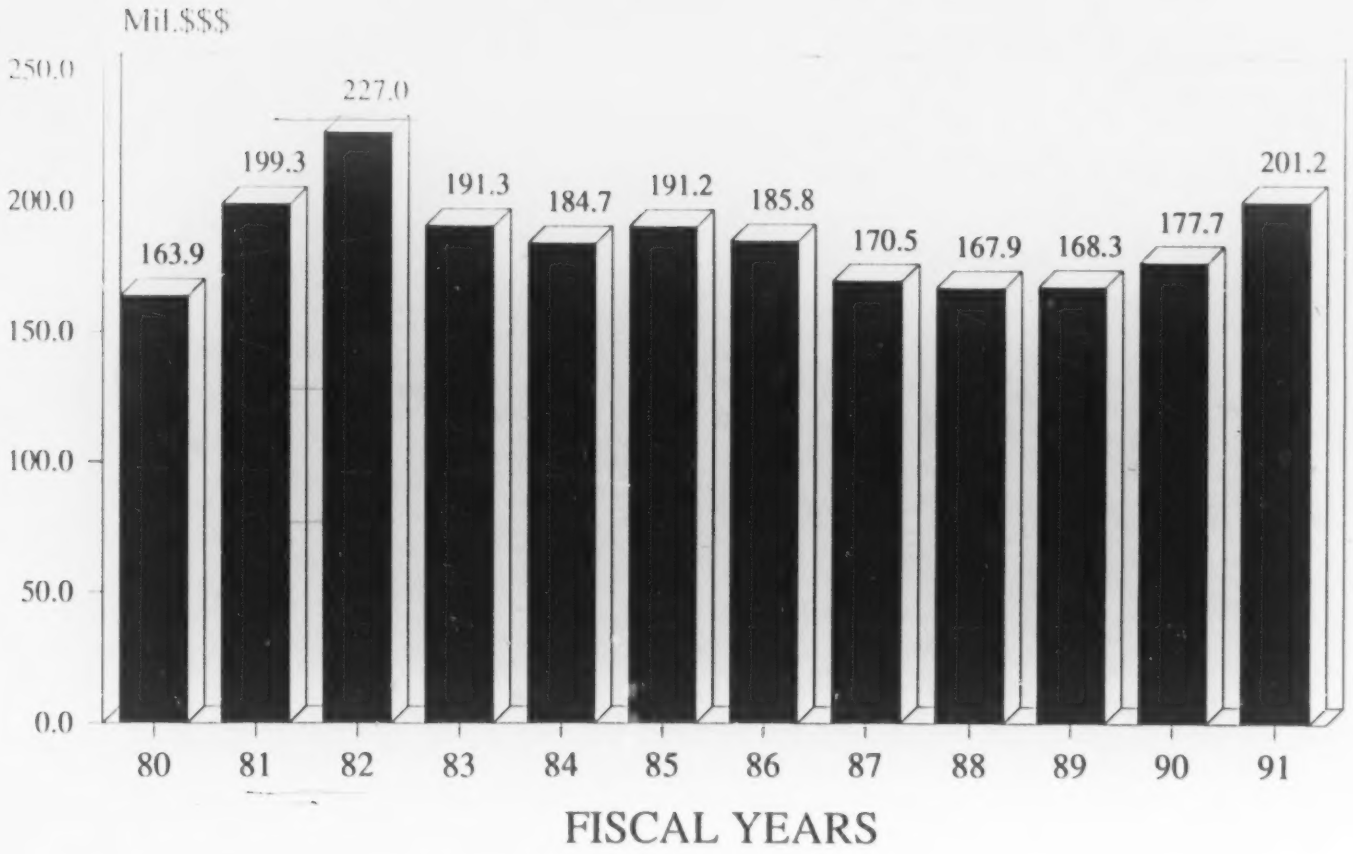
The only county realizing a decline in sales tax collections was Goshen County, dipping 13.1 percent below the year earlier level. This reduction in sales revenue resulted from the expiration of a 1 percent capital facilities optional tax that had been in effect during most of FY 1990.

Growth rates for the past twelve years can be found on page 24. Only the 3 percent sales tax collections (no optional taxes) were used for this comparison. Monthly sales tax collections (state) are provided on page 25 for seasonal analysis.

TOTAL SALES TAX COLLECTIONS

WYOMING

FY 1980 THROUGH FY 1991



Source: Department of Revenue

TOTAL

SALES TAX COLLECTIONS BY COUNTY

TOTAL

	FY 1980	*FY 1981*	*FY 1982*	*FY 1983*	*FY 1984*	*FY 1985*
ALBANY	$4,509,039	$4,825,046	$5,359,815	$5,331,432	$5,735,598	$5,603,971
BIG HORN	$1,656,304	$1,837,238	$2,088,852	$1,937,078	$1,943,263	$1,986,941
CAMPBELL	$12,415,329	$17,480,418	$21,047,796	$18,543,547	$18,057,766	$19,319,777
CARBON	$7,414,108	$8,301,490	$8,347,089	$7,215,417	$6,683,130	$6,308,720
CONVERSE	$3,710,726	$4,167,995	$4,643,109	$3,880,991	$4,027,450	$3,931,012
CROOK	$1,079,803	$1,239,161	$1,879,085	$1,340,828	$1,432,013	$1,463,085
FREMONT	$8,754,272	$9,849,142	$10,507,600	$8,962,289	$8,102,924	$8,304,420
GOSHEN	$1,916,361	$2,102,331	$2,042,144	$2,062,680	$2,275,304	$2,254,624
HOT SPRINGS	$1,872,851	$2,256,801	$2,346,435	$2,421,633	$2,559,250	$2,480,729
JOHNSON	$1,547,814	$1,785,480	$2,185,409	$2,105,748	$2,123,993	$2,095,482
LARAMIE	$14,931,888	$16,300,471	$17,120,591	$17,602,531	$19,096,475	$20,123,067
LINCOLN	$2,045,752	$3,061,198	$3,858,899	$3,205,749	$3,090,964	$4,213,709
NATRONA	$41,920,126	$49,063,103	$55,498,373	$40,665,528	$37,722,896	$37,465,106
NIOBRARA	$646,659	$730,781	$778,366	$744,539	$833,814	$737,214
PARK	$5,468,003	$7,032,019	$7,431,888	$7,162,553	$7,694,266	$8,201,712
PLATTE	$2,269,001	$2,365,782	$1,714,008	$1,527,437	$1,612,656	$1,567,063
SHERIDAN	$5,928,603	$6,599,020	$6,537,361	$6,880,938	$7,242,287	$7,271,540
SUBLETTE	$1,125,630	$1,377,659	$1,694,766	$1,344,130	$1,366,309	$1,602,231
SWEETWATER	$17,214,623	$21,863,880	$23,139,213	$17,559,900	$15,019,638	$15,923,031
TETON	$4,959,580	$5,446,732	$6,281,008	$6,486,470	$6,944,721	$7,149,518
UINTA	$4,235,241	$7,205,938	$11,918,189	$11,997,175	$10,288,760	$11,023,031
WASHAKIE	$2,661,134	$3,021,157	$2,984,835	$2,571,394	$2,631,528	$2,731,260
WESTON	$1,943,785	$2,439,653	$3,001,744	$2,681,827	$2,460,689	$2,396,961
OUT OF STATE	$13,705,419	$18,969,311	$24,974,940	$17,106,138	$15,870,405	$17,213,931
STATE OF WYOMING	**$163,890,276**	**$199,272,639**	**$227,011,946**	**$191,266,926**	**$184,715,909**	**$191,177,520**

Source: State of Wyoming, Department of Revenue

TOTAL **SALES TAX COLLECTIONS BY COUNTY** *TOTAL*

	FY 1986	*FY 1987*	*FY 1988*	*FY 1989*	*FY 1990*	*FY 1991*
ALBANY	$5,558,863	$7,117,165	$8,862,524	$8,547,407	$8,747,708	$10,202,063
BIG HORN	$1,886,947	$1,662,532	$1,808,835	$1,808,738	$1,759,059	$1,967,943
CAMPBELL	$18,137,836	$13,032,107	$14,989,863	$14,698,655	$15,553,011	$17,638,031
CARBON	$6,862,827	$5,463,717	$5,388,181	$5,609,504	$5,338,119	$5,561,442
CONVERSE	$3,498,441	$2,805,624	$2,765,924	$2,646,138	$2,661,092	$2,725,942
CROOK	$1,392,056	$1,076,448	$1,187,829	$1,155,828	$1,189,372	$1,251,790
FREMONT	$7,438,995	$6,548,563	$6,632,831	$6,919,377	$7,201,100	$7,985,270
GOSHEN	$2,166,814	$2,004,269	$1,974,142	$2,527,716	$2,761,308	$2,399,663
HOT SPRINGS	$2,520,024	$1,781,540	$2,042,368	$1,766,091	$1,643,367	$1,930,766
JOHNSON	$1,905,383	$1,583,967	$1,615,719	$1,676,486	$1,710,488	$1,900,591
LARAMIE	$21,835,646	$29,783,618	$25,849,880	$22,517,258	$21,577,051	$22,293,568
LINCOLN	$4,781,193	$3,609,105	$2,588,704	$2,671,519	$3,056,031	$3,130,821
NATRONA	$33,506,550	$26,823,359	$28,790,839	$28,491,568	$29,264,256	$31,629,000
NIOBRARA	$723,041	$576,404	$516,058	$515,553	$640,117	$640,701
PARK	$7,613,920	$6,080,164	$6,709,661	$6,942,434	$7,116,165	$8,090,822
PLATTE	$1,508,324	$1,369,337	$1,396,670	$1,422,915	$1,677,205	$1,942,410
SHERIDAN	$5,430,493	$5,014,537	$5,075,995	$5,773,513	$8,368,357	$9,750,355
SUBLETTE	$2,459,339	$1,339,699	$907,567	$1,079,157	$1,236,507	$1,341,478
SWEETWATER	$17,959,536	$17,792,348	$14,178,316	$14,898,338	$17,603,214	$19,845,903
TETON	$7,882,538	$10,838,639	$9,892,189	$12,612,223	$13,288,134	$16,116,115
UINTA	$10,273,293	$9,488,928	$8,316,819	$6,460,700	$6,050,398	$7,543,995
WASHAKIE	$2,548,387	$1,993,317	$2,118,114	$2,177,111	$2,229,287	$2,350,700
WESTON	$2,126,218	$1,670,816	$1,776,459	$1,813,600	$1,860,538	$2,026,911
OUT OF STATE	$15,752,083	$11,084,628	$12,527,147	$13,556,023	$15,116,270	$20,936,122
STATE OF WYOMING	**$185,769,412**	**$170,540,831**	**$167,912,634**	**$168,295,632**	**$177,650,266**	**$201,207,334**

Source: State of Wyoming, Department of Revenue

ANNUAL PERCENTAGE CHANGE IN TOTAL SALES TAX COLLECTIONS

	FY79-FY80	*FY80-FY81*	*FY81-FY82*	*FY82-FY83*	*FY83-FY84*	*FY84-FY85*
ALBANY	7.42%	7.01%	11.08%	-0.53%	7.58%	-2.29%
BIG HORN	7.46%	10.92%	13.70%	-7.27%	0.32%	2.25%
CAMPBELL	22.45%	40.80%	20.41%	-11.90%	-2.62%	6.99%
CARBON	17.55%	11.97%	0.55%	-13.56%	-7.38%	-5.60%
CONVERSE	35.68%	12.32%	11.40%	-16.41%	3.77%	-2.39%
CROOK	24.27%	14.76%	51.64%	-28.64%	6.80%	2.17%
FREMONT	17.47%	12.51%	6.69%	-14.71%	-9.59%	2.49%
GOSHEN	6.63%	9.70%	-2.86%	1.01%	10.31%	-0.91%
HOT SPRINGS	12.39%	20.50%	3.97%	3.20%	5.68%	-3.07%
JOHNSON	28.91%	15.36%	22.40%	-3.65%	0.87%	-1.34%
LARAMIE	10.22%	9.17%	5.03%	2.81%	8.49%	5.38%
LINCOLN	29.74%	49.64%	26.06%	-16.93%	-3.58%	36.32%
NATRONA	20.87%	17.04%	13.12%	-26.73%	-7.24%	-0.68%
NIOBRARA	17.54%	13.01%	6.51%	-4.35%	11.99%	-11.59%
PARK	9.22%	28.60%	5.69%	-3.62%	7.42%	6.60%
PLATTE	0.39%	4.27%	-27.55%	-10.89%	5.58%	-2.83%
SHERIDAN	24.64%	11.31%	-0.93%	5.26%	5.25%	0.40%
SUBLETTE	18.42%	22.39%	23.02%	-20.69%	1.65%	17.27%
SWEETWATER	28.76%	27.01%	5.83%	-24.11%	-14.47%	6.01%
TETON	6.35%	9.82%	15.32%	3.27%	7.06%	2.95%
UINTA	46.04%	70.14%	65.39%	0.66%	-14.24%	7.14%
WASHAKIE	12.24%	13.53%	-1.20%	-13.85%	2.34%	3.79%
WESTON	7.27%	25.51%	23.04%	-10.66%	-8.25%	-2.59%
OUT OF STATE	17.65%	38.41%	31.66%	-31.51%	-7.22%	8.47%
STATE OF WYOMING	**18.76%**	**21.59%**	**13.92%**	**-15.75%**	**-3.43%**	**3.50%**

Source: State of Wyoming, Department of Revenue

ANNUAL PERCENTAGE CHANGE IN TOTAL SALES TAX COLLECTIONS

	FY85-FY86	*FY86-FY87*	*FY87-FY88*	*FY88-FY89*	*FY89-FY90*	*FY90-FY91*
ALBANY	-0.80%	28.03%	24.52%	-3.56%	2.34%	16.63%
BIG HORN	-5.03%	-11.89%	8.80%	-0.01%	-2.75%	11.87%
CAMPBELL	-6.12%	-28.15%	15.02%	-1.94%	5.81%	13.41%
CARBON	8.78%	-20.39%	-1.38%	4.11%	-4.84%	4.18%
CONVERSE	-11.00%	-19.80%	-1.42%	-4.33%	0.57%	2.44%
CROOK	-4.85%	-22.67%	10.35%	-2.69%	2.90%	5.25%
FREMONT	-10.42%	-11.97%	1.29%	4.32%	4.07%	10.89%
GOSHEN	-3.89%	-7.50%	-1.50%	28.04%	9.24%	-13.10%
HOT SPRINGS	1.58%	-29.30%	14.64%	-13.53%	-6.95%	17.49%
JOHNSON	-9.07%	-16.87%	2.00%	3.76%	2.03%	11.11%
LARAMIE	8.51%	36.40%	-13.21%	-12.89%	-4.18%	3.32%
LINCOLN	13.47%	-24.51%	-28.27%	3.20%	14.39%	2.45%
NATRONA	-10.57%	-19.95%	7.33%	-1.04%	2.71%	8.08%
NIOBRARA	-1.92%	-20.28%	-10.47%	-0.10%	24.16%	0.09%
PARK	-7.17%	-20.14%	10.35%	3.47%	2.50%	13.70%
PLATTE	-3.75%	-9.21%	2.00%	1.88%	17.87%	15.81%
SHERIDAN	-25.32%	-7.66%	1.23%	13.74%	44.94%	16.51%
SUBLETTE	53.49%	-45.53%	-32.26%	18.91%	14.58%	8.49%
SWEETWATER	12.79%	-0.93%	-20.31%	5.08%	18.16%	12.74%
TETON	10.25%	37.50%	-8.73%	27.50%	5.36%	21.28%
UINTA	-6.80%	-7.63%	-12.35%	-22.32%	-6.35%	24.69%
WASHAKIE	-6.70%	-21.78%	6.26%	2.79%	2.40%	5.45%
WESTON	-11.30%	-21.42%	6.32%	2.09%	2.59%	8.94%
OUT OF STATE	-8.49%	-29.63%	13.01%	8.21%	11.51%	38.50%
STATE OF WYOMING	**-2.83%**	**-8.20%**	**-1.54%**	**0.23%**	**5.56%**	**13.26%**

Source: State of Wyoming, Department of Revenue

COUNTY SALES TAX COLLECTIONS AS A PERCENT OF STATE TOTAL

	FISCAL 80	*FISCAL 81*	*FISCAL 82*	*FISCAL 83*	*FISCAL 84*	*FISCAL 85*
ALBANY	3%	2%	2%	3%	3%	3%
BIG HORN	1%	1%	1%	1%	1%	1%
CAMPBELL	8%	9%	9%	10%	10%	10%
CARBON	5%	4%	4%	4%	4%	3%
CONVERSE	2%	2%	2%	2%	2%	2%
CROOK	1%	1%	1%	1%	1%	1%
FREMONT	5%	5%	5%	5%	4%	4%
GOSHEN	1%	1%	1%	1%	1%	1%
HOT SPRINGS	1%	1%	1%	1%	1%	1%
JOHNSON	1%	1%	1%	1%	1%	1%
LARAMIE	9%	8%	8%	9%	10%	11%
LINCOLN	1%	2%	2%	2%	2%	2%
NATRONA	26%	25%	24%	21%	20%	20%
NIOBRARA	0%	0%	0%	0%	0%	0%
PARK	3%	4%	3%	4%	4%	4%
PLATTE	1%	1%	1%	1%	1%	1%
SHERIDAN	4%	3%	3%	4%	4%	4%
SUBLETTE	1%	1%	1%	1%	1%	1%
SWEETWATER	11%	11%	10%	9%	8%	8%
TETON	3%	3%	3%	3%	4%	4%
UINTA	3%	4%	5%	6%	6%	6%
WASHAKIE	2%	2%	1%	1%	1%	1%
WESTON	1%	1%	1%	1%	1%	1%
OUT OF STATE	8%	10%	11%	9%	9%	9%
STATE OF WYOMING	100%	100%	100%	100%	100%	100%

Source: State of Wyoming, Department of Revenue

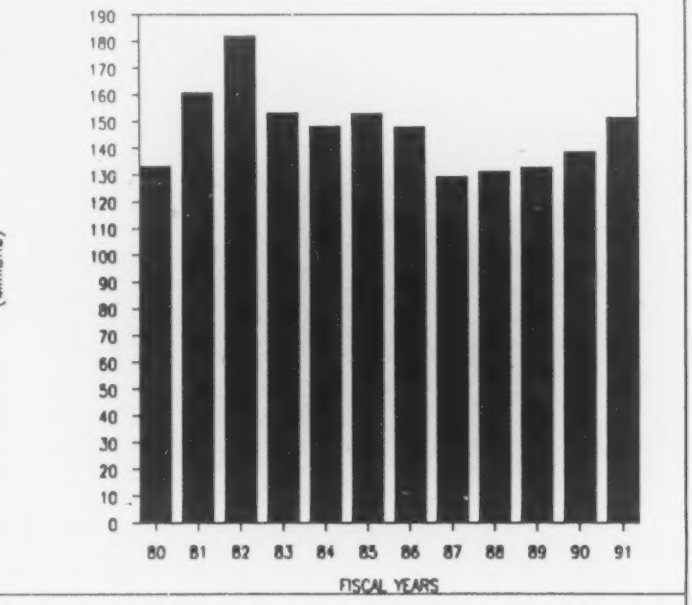
COUNTY SALES TAX COLLECTIONS AS A PERCENT OF STATE TOTAL

	FISCAL 86	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*	*FISCAL 90*	*FISCAL 91*
ALBANY	3%	4%	5%	5%	5%	5%
BIG HORN	1%	1%	1%	1%	1%	1%
CAMPBELL	10%	8%	9%	9%	9%	9%
CARBON	4%	3%	3%	3%	3%	3%
CONVERSE	2%	2%	2%	2%	1%	1%
CROOK	1%	1%	1%	1%	1%	1%
FREMONT	4%	4%	4%	4%	4%	4%
GOSHEN	1%	1%	1%	2%	2%	1%
HOT SPRINGS	1%	1%	1%	1%	1%	1%
JOHNSON	1%	1%	1%	1%	1%	1%
LARAMIE	12%	17%	15%	13%	12%	11%
LINCOLN	3%	2%	2%	2%	2%	2%
NATRONA	18%	16%	17%	17%	16%	16%
NIOBRARA	0%	0%	0%	0%	0%	0%
PARK	4%	4%	4%	4%	4%	4%
PLATTE	1%	1%	1%	1%	1%	1%
SHERIDAN	3%	3%	3%	3%	5%	5%
SUBLETTE	1%	1%	1%	1%	1%	1%
SWEETWATER	10%	10%	8%	9%	10%	10%
TETON	4%	6%	6%	7%	7%	8%
UINTA	6%	6%	5%	4%	3%	4%
WASHAKIE	1%	1%	1%	1%	1%	1%
WESTON	1%	1%	1%	1%	1%	1%
OUT OF STATE	8%	6%	7%	8%	9%	10%
STATE OF WYOMING	100%	100%	100%	100%	100%	100%

Source: State of Wyoming, Department of Revenue

3% SALES TAX COLLECTIONS *
FISCAL YEAR 1980 THROUGH FISCAL YEAR 1991

	3% SALES TAX COLLECTED	*ANNUAL % CHANGE*
FISCAL 1980	$133,438,696	17.75%
FISCAL 1981	$161,037,584	20.68%
FISCAL 1982	$182,359,751	13.24%
FISCAL 1983	$153,492,642	-15.83%
FISCAL 1984	$148,449,636	-3.29%
FISCAL 1985	$153,274,931	3.25%
FISCAL 1986	$148,256,789	-3.27%
FISCAL 1987	$129,539,290	-12.63%
FISCAL 1988	$131,437,136	1.47%
FISCAL 1989	$133,045,694	1.22%
FISCAL 1990	$138,894,315	4.40%
FISCAL 1991	$151,666,918	9.20%



* Includes only the state 3 percent collections.

TOTAL SALES TAX COLLECTIONS BY MONTH

JULY 1970 THROUGH JUNE 1991

YEAR	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
1970	**	**	**	**	**	**	$2,623,274	$2,830,012	$2,760,983	$2,775,389	$2,434,737	$2,200,747
1971	$2,328,265	$2,280,891	$2,173,912	$2,115,138	$2,346,472	$2,350,242	$2,733,548	$3,113,921	$2,961,330	$2,765,730	$2,793,526	$2,569,911
1972	$2,695,240	$2,453,429	$2,562,105	$2,425,145	$2,685,448	$2,854,414	$3,063,307	$3,607,723	$3,329,625	$3,350,228	$3,153,329	$2,868,379
1973	$3,172,307	$3,157,041	$2,840,700	$2,870,255	$3,046,771	$3,350,613	$3,655,007	$4,173,834	$3,851,200	$3,949,144	$3,682,266	$3,299,513
1974	$4,320,446	$3,531,193	$3,403,453	$3,719,417	$4,137,752	$4,145,242	$3,917,363	$5,981,677	$5,212,091	$5,215,398	$4,999,609	$4,354,788
1975	$5,504,680	$5,062,043	$4,894,856	$4,805,169	$5,813,067	$4,597,495	$6,483,142	$6,696,405	$6,814,367	$6,922,849	$6,194,672	$5,927,125
1976	$6,276,326	$5,863,560	$5,510,678	$5,486,030	$5,779,391	$6,120,249	$6,829,589	$7,409,448	$7,552,024	$7,370,150	$6,998,210	$6,698,455
1977	$7,283,083	$6,801,308	$6,941,357	$6,829,769	$7,874,929	$8,667,436	$7,748,874	$9,365,107	$9,158,017	$8,467,037	$8,494,772	$9,175,392
1978	$8,824,463	$8,743,758	$10,487,967	$9,646,440	$9,990,841	$10,623,171	$10,895,023	$9,111,479	$12,347,957	$12,104,127	$11,108,914	$13,191,999
1979	$11,127,799	$12,016,819	$10,831,148	$10,599,831	$11,778,165	$12,191,308	$12,260,390	$15,223,688	$12,713,872	$13,504,058	$11,248,483	$10,759,114
1980	$12,974,035	$13,776,294	$13,067,535	$14,991,290	$15,039,971	$18,325,065	$16,696,726	$16,487,156	$17,257,000	$17,216,113	$15,183,463	$17,209,395
1981	$16,419,365	$15,752,067	$17,320,714	$15,135,454	$17,624,747	$16,970,428	$18,621,186	$17,863,880	$18,142,973	$18,792,515	$18,505,901	$19,976,559
1982	$18,057,537	$20,375,689	$21,148,044	$19,451,908	$18,336,795	$17,738,548	$18,274,135	$17,969,923	$18,574,106	$17,653,132	$15,341,155	$16,977,887
1983	$18,006,067	$12,949,074	$15,304,623	$12,091,577	$14,046,983	$14,078,255	$12,754,570	$17,173,331	$15,705,769	$16,143,367	$15,592,444	$15,837,535
1984	$16,526,910	$15,857,870	$15,631,887	$13,720,309	$14,883,646	$14,888,259	$14,386,022	$15,985,102	$18,930,124	$17,447,007	$17,808,984	$16,552,789
1985	$16,551,403	$15,220,487	$15,795,548	$13,355,357	$15,982,121	$13,162,559	$16,674,525	$16,265,618	$16,975,384	$19,141,630	$15,206,063	$17,037,893
1986	$16,321,032	$14,145,817	$14,160,430	$12,006,831	$11,848,274	$13,951,457	$18,133,578	$12,730,505	$18,513,583	$14,997,444	$13,070,149	$16,391,006
1987	$12,882,732	$12,751,257	$12,825,679	$12,525,940	$12,625,584	$13,093,375	$13,841,213	$14,012,470	$14,847,398	$15,631,248	$13,162,983	$15,509,937
1988	$12,518,071	$14,395,848	$13,613,464	$13,211,423	$12,932,465	$14,225,190	$14,064,978	$16,867,526	$15,766,637	$15,160,998	$14,199,581	$14,178,377
1989	$12,148,425	$13,167,629	$14,109,650	$11,162,300	$13,393,398	$14,076,111	$12,128,503	$18,172,259	$15,250,653	$15,961,607	$15,407,043	$15,451,030
1990	$14,561,542	$14,753,963	$14,678,675	$12,557,534	$15,362,472	$13,968,158	$16,547,720	$20,044,084	$17,176,382	$20,707,373	$16,568,412	$15,209,286
1991	$17,235,635	$15,737,709	$16,481,652	$14,837,492	$16,896,926	$14,373,191						

** *Data Not Available*

The monthly figures include Penalty & Interest, and Bond monies.

Source: Wyoming Department of Revenue

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SECTION II

SALES TAX COLLECTIONS

STATE AND COUNTY
BY MAJOR INDUSTRIAL SECTOR

SALES TAX COLLECTIONS BY MAJOR INDUSTRIAL SECTOR

This section of the report contains state and county sales tax collections by major industrial sector. A brief explanation of each sector can be found in the glossary.

Sales tax collections for fiscal year 1991 surpassed the fiscal year 1990 level by an astonishing 13.3 percent. Although forecasters expected to see this revenue source increasing over the previous year, no one anticipated growth of this magnitude.

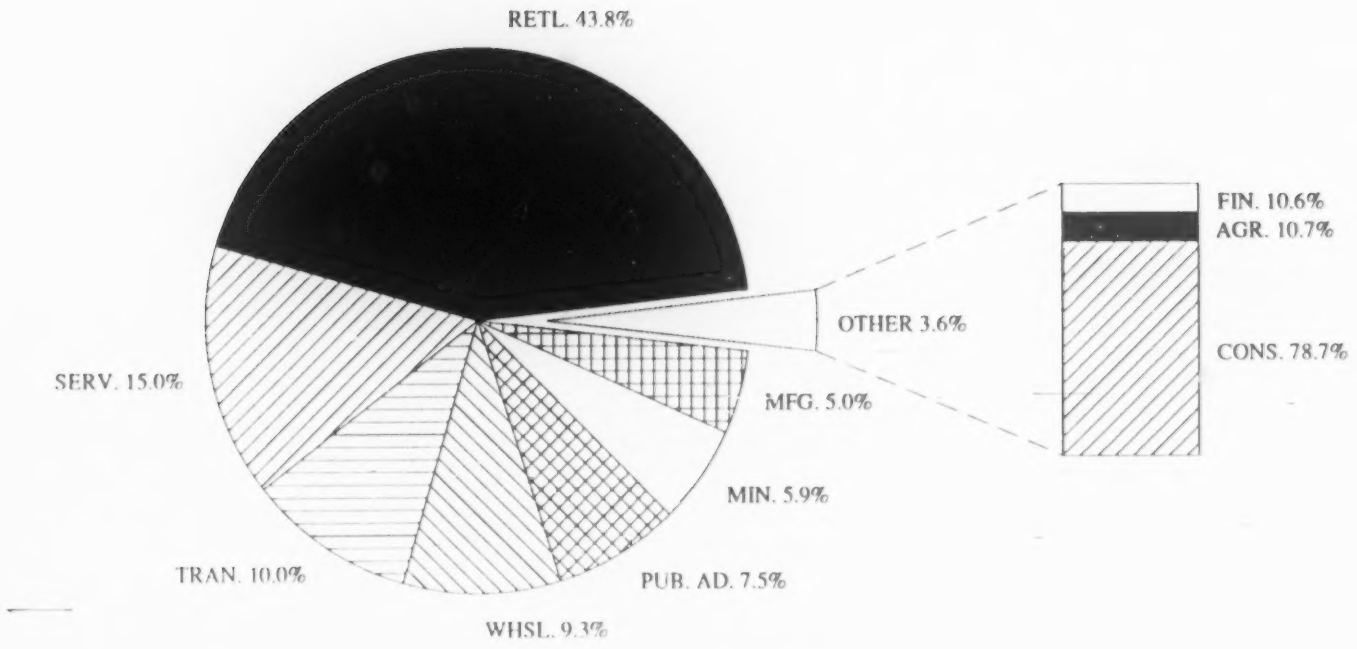
Total collections in all 10 of the major industrial sectors were above previous year levels. The Service sector, however, exhibited the most momentous increase in sales tax collections, at 31.8 percent over fiscal year 1990. This surge in service related collection activity was due primarily to a substantial hike in out-of-state collections within the sub-sector component entitled "Civic, Social, and Fraternal Associations". The Mining sector, at 24.7 percent over the year earlier level, showed the second largest increase. Significant increases in the sub-sector components "Coal Mining" (53%) and "Oil and Gas Extraction" (12%) were the primary catalysts in this sector's overall gain. The Transportation sector (which includes communications, electric, gas, and sanitary services) realized a 19.2 percent increase over FY 90. Growth in the sub-sector components "Electric Services" and "Gas Production and Distribution" contributed heavily to this sector's annual increase. The Construction and Agriculture sectors both realized increases of better than 13 percent over fiscal year 1990 levels. The Finance sector, comprised primarily of establishments involved

in areas of finance, insurance, and real estate, showed nearly a 12 percent increase from the previous year. A notable expansion in consumer spending was evident in the Retail Trade sector's overall increase of 9.6 percent over the year earlier level. Significant increases in the sub-sector components labeled "Miscellaneous General Merchandise Stores", "Grocery Stores", and "Eating and Drinking Places" helped bolster this sector's annual performance. The Wholesale Trade, Manufacturing, and Public Administration sectors showed annual increases of 7.5, 4.9, and 2.1 percent, respectively. Fiscal year 1991 marks the first time since FY 1981 when all of the 10 major industrial sectors realized increases above previous year levels.

The graph on page 31 displays each major industrial sector's contribution and relative importance to total sales tax collections for fiscal year 1991. Pages 32 through 76 display state and county sales tax totals by major sector.

SALES TAX COLLECTIONS - FY 1991

By Major Industrial Sector



TOTAL FY 91= $201.2 Million

Source: Department of Revenue

SALES TAX COLLECTIONS BY MAJOR SECTOR

AGRICULTURE

	FY 1980	*FY 1981*	*FY 1982*	*FY 1983*	*FY 1984*	*FY 1985*
ALBANY	$7,110	$4,555	$6,380	$5,355	$5,594	$7,378
BIG HORN	$17,052	$20,828	$26,469	$17,648	$17,716	$17,186
CAMPBELL	$20,682	$27,123	$28,822	$26,218	$26,616	$29,596
CARBON	$5,384	$7,346	$10,691	$11,687	$8,114	$6,436
CONVERSE	$7,932	$5,874	$5,877	$10,185	$12,840	$14,313
CROOK	$4,277	$5,080	$4,867	$3,675	$2,114	$2,220
FREMONT	$7,064	$13,597	$18,382	$15,053	$17,175	$15,200
GOSHEN	$6,137	$6,829	$5,507	$13,014	$9,289	$14,386
HOT SPRINGS	$0	$0	$60	$14	$2,126	$1,673
JOHNSON	$1,386	$4,000	$3,868	$8,072	$3,799	$3,161
LARAMIE	$13,004	$8,947	$13,560	$16,247	$10,383	$24,895
LINCOLN	$6,410	$8,171	$8,189	$9,539	$10,926	$12,182
NATRONA	$62,685	$173,007	$199,415	$194,826	$154,797	$150,820
NIOBRARA	$1,285	$1,079	$1,911	$1,621	$2,555	$3,619
PARK	$7,020	$7,183	$6,090	$9,536	$12,059	$13,091
PLATTE	$4,125	$10,786	$5,559	$4,516	$4,345	$5,856
SHERIDAN	$8,788	$17,311	$26,234	$37,156	$41,475	$35,101
SUBLETTE	$1,314	$1,516	$1,934	$1,082	$747	$1,068
SWEETWATER	$1,915	$2,746	$8,056	$7,705	$6,804	$7,236
TETON	$31,730	$18,638	$75,588	$84,344	$84,962	$70,773
UINTA	$107,546	$73,668	$53,090	$56,593	$50,469	$41,897
WASHAKIE	$7,074	$5,309	$6,518	$5,534	$9,913	$9,060
WESTON	$5,054	$1,904	$2,124	$1,897	$2,232	$2,139
OUT OF STATE	$9,346	$4,966	$3,537	$7,461	$7,820	$10,542
STATE OF WYOMING	**$344,335**	**$430,425**	**$522,746**	**$548,996**	**$504,891**	**$499,846**

Source: State of Wyoming, Department of Revenue

SALES TAX COLLECTIONS BY MAJOR SECTOR

AGRICULTURE

	FY 1986	*FY 1987*	*FY 1988*	*FY 1989*	*FY 1990*	*FY 1991*
ALBANY	$4,340	$4,301	$7,580	$10,218	$16,994	$20,530
BIG HORN	$2,468	$15,980	$21,682	$9,385	$4,833	$4,952
CAMPBELL	$35,802	$22,583	$29,659	$31,328	$30,793	$27,651
CARBON	$7,684	$9,048	$15,289	$16,635	$16,362	$18,576
CONVERSE	$11,612	$9,821	$12,957	$13,569	$17,031	$17,427
CROOK	$1,917	$1,933	$2,277	$3,200	$4,678	$4,741
FREMONT	$15,012	$10,571	$10,639	$11,722	$17,093	$22,644
GOSHEN	$13,326	$12,296	$13,696	$17,548	$20,596	$11,249
HOT SPRINGS	$1,221	$1,198	$1,946	$4,818	$5,547	$6,317
JOHNSON	$3,183	$3,428	$3,378	$4,666	$6,458	$7,913
LARAMIE	$22,547	$28,328	$34,306	$54,951	$69,397	$65,077
LINCOLN	$10,725	$12,781	$15,329	$14,953	$16,932	$19,749
NATRONA	$148,969	$136,799	$97,722	$182,115	$153,234	$173,389
NIOBRARA	$4,019	$2,249	$2,270	$3,641	$2,996	$2,878
PARK	$10,926	$13,667	$11,800	$13,312	$19,698	$17,662
PLATTE	$4,362	$3,117	$856	$1,207	$4,599	$5,596
SHERIDAN	$26,818	$23,985	$27,552	$29,051	$47,895	$59,651
SUBLETTE	$547	$411	$322	$245	$652	$777
SWEETWATER	$7,719	$6,306	$14,779	$19,370	$27,230	$29,029
TETON	$90,850	$108,159	$91,483	$122,254	$124,680	$175,064
UINTA	$34,329	$23,737	$28,648	$40,651	$58,070	$67,705
WASHAKIE	$5,683	$5,955	$5,478	$4,603	$5,648	$6,158
WESTON	$1,224	$1,282	$2,596	$3,761	$3,548	$3,841
OUT OF STATE	$8,774	$6,179	$7,729	$5,275	$4,775	$5,928
STATE OF WYOMING	**$473,983**	**$464,114**	**$459,973**	**$618,477**	**$679,740**	**$774,502**

Source: State of Wyoming, Department of Revenue

SALES TAX COLLECTIONS BY MAJOR SECTOR

MINING

	FY 1980	*FY 1981*	*FY 1982*	*FY 1983*	*FY 1984*	*FY 1985*
ALBANY	$32,885	$30,471	$22,044	$22,900	$26,339	$19,655
BIG HORN	$82,859	$59,688	$81,559	$49,257	$35,537	$17,493
CAMPBELL	$1,907,152	$3,046,737	$4,020,801	$3,081,570	$2,984,609	$3,276,433
CARBON	$681,370	$988,010	$867,256	$706,990	$229,861	$182,488
CONVERSE	$255,890	$303,061	$483,047	$199,823	$169,865	$155,250
CROOK	$179,803	$239,614	$700,347	$198,451	$240,340	$238,861
FREMONT	$934,399	$1,380,762	$1,540,758	$855,169	$122,909	$463,539
GOSHEN	$331	$351	$279	$1,387	$537	$1,817
HOT SPRINGS	$129,508	$192,247	$215,382	$233,521	$297,136	$273,482
JOHNSON	$246,738	$223,702	$208,445	$203,407	$177,958	$126,089
LARAMIE	$93,535	$76,292	$57,554	$4,526	$45,824	$19,215
LINCOLN	$79,664	$330,183	$398,043	$230,264	$214,327	$523,315
NATRONA	$3,776,281	$5,563,082	$6,606,060	$4,057,231	$3,105,033	$3,177,893
NIOBRARA	$5,926	$24,967	$3,817	$8,273	$4,632	$4,768
PARK	$362,740	$542,520	$574,001	$377,804	$446,944	$678,771
PLATTE	$500	$925	$255	$387	$307	$212
SHERIDAN	$47,757	$58,737	$40,915	$29,796	$21,621	$19,134
SUBLETTE	$64,154	$35,185	$56,673	$78,571	$65,949	$95,957
SWEETWATER	$2,986,250	$3,977,772	$4,391,926	$2,725,557	$1,647,252	$1,739,567
TETON	$5,122	$5,161	$4,640	$5,305	$3,999	$4,271
UINTA	$382,148	$1,068,627	$2,110,680	$1,898,672	$1,185,876	$1,279,029
WASHAKIE	$589,296	$551,488	$368,203	$252,078	$277,060	$332,368
WESTON	$333,456	$488,227	$719,668	$628,781	$397,537	$446,595
OUT OF STATE	$1,460,361	$2,544,181	$3,018,674	$2,000,256	$3,142,262	$2,951,531
STATE OF WYOMING	**$14,625,646**	**$21,714,266**	$26,405,781	**$17,857,266**	**$14,837,597**	$15,934,201

Source: State of Wyoming, Department of Revenue

SALES TAX COLLECTIONS BY MAJOR SECTOR

MINING

	FY 1986	*FY 1987*	*FY 1988*	*FY 1989*	*FY 1990*	*FY 1991*
ALBANY	$16,014	$99	$516	($50)	$2,120	$24,505
BIG HORN	$15,837	$3,863	$15,490	$12,460	$5,290	$5,629
CAMPBELL	$3,198,518	$1,954,296	$2,790,170	$2,849,573	$2,865,824	$4,101,028
CARBON	$153,995	$93,982	$87,538	$108,830	$107,708	$92,418
CONVERSE	$110,048	$105,832	$135,223	$97,956	$154,349	$107,783
CROOK	$92,396	$17,922	$73,830	$44,331	$33,750	$18,006
FREMONT	$299,607	$139,364	$233,871	$131,927	$110,325	$182,341
GOSHEN	$1,730	$2,817	$4,825	$4,498	$5,697	$3,904
HOT SPRINGS	$277,262	$138,260	$252,543	$203,137	$188,471	$219,685
JOHNSON	$121,361	$74,271	$92,691	$85,140	$60,419	$48,091
LARAMIE	$7,745	$4,020	$1,804	$37,829	$17,127	$79,661
LINCOLN	($536,749)	$14,894	$6,584	$14,835	$17,871	$14,457
NATRONA	$2,342,558	$1,026,619	$1,321,467	$981,549	$1,008,785	$1,295,894
NIOBRARA	$6,518	$1,687	$1,823	$1,578	$1,904	$1,514
PARK	$495,966	$167,583	$224,154	$188,608	$228,100	$250,580
PLATTE	$152	$957	$991	$65	$1,246	$8,933
SHERIDAN	$12,818	$8,126	$7,539	$27,275	$15,389	$13,712
SUBLETTE	$64,589	$107,687	$43,840	$61,085	$77,769	$71,513
SWEETWATER	$2,196,727	$3,937,528	$1,358,370	$1,588,037	$2,674,959	$2,921,328
TETON	$5,806	$4,816	$9,224	$8,292	$8,777	$12,939
UINTA	$856,221	$309,407	$416,020	$387,011	$491,534	$418,110
WASHAKIE	$248,125	$64,456	$134,789	$157,745	$143,700	$161,625
WESTON	$333,151	$154,114	$265,501	$242,586	$279,766	$314,951
OUT OF STATE	$1,893,624	$722,645	$970,144	$1,289,815	$951,809	$1,417,702
STATE OF WYOMING	**$12,214,039**	**$9,055,245**	**$8,448,947**	**$8,525,213**	**$9,452,687**	**$11,786,307**

Source: State of Wyoming, Department of Revenue

CONSTRUCTION

SALES TAX COLLECTIONS BY MAJOR SECTOR

CONSTRUCTION

	FY 1980	*FY 1981*	*FY 1982*	*FY 1983*	*FY 1984*	*FY 1985*
ALBANY	$86,662	$111,406	$335,209	$119,619	$153,688	$155,804
BIG HORN	$25,410	$26,987	$41,745	$50,882	$32,431	$36,382
CAMPBELL	$493,104	$552,899	$645,314	$640,574	$417,248	$519,089
CARBON	$149,436	$154,212	$144,634	$141,536	$168,885	$151,889
CONVERSE	$156,904	$182,426	$142,809	$90,417	$84,072	$76,902
CROOK	$51,217	$66,886	$115,266	$93,570	$78,046	$80,048
FREMONT	$256,628	$323,482	$355,063	$273,746	$275,122	$230,726
GOSHEN	$56,937	$68,075	$44,549	$40,008	$72,580	$58,550
HOT SPRINGS	$51,542	$54,506	$64,356	$59,719	$76,631	$58,058
JOHNSON	$42,450	$53,523	$45,410	$34,822	$46,236	$38,556
LARAMIE	$713,360	$750,860	$633,762	$510,979	$475,303	$319,271
LINCOLN	$92,468	$80,259	$412,439	$155,622	$138,210	$472,567
NATRONA	$1,768,053	$1,765,937	$2,096,449	$1,468,756	$1,803,261	$1,040,800
NIOBRARA	$24,227	$20,894	$18,983	$21,185	$23,489	$30,247
PARK	$235,994	$280,956	$239,327	$269,541	$231,168	$232,289
PLATTE	$102,943	$50,459	$27,442	$27,445	$22,239	$19,191
SHERIDAN	$190,033	$175,039	$178,658	$163,703	$130,010	$118,327
SUBLETTE	$52,276	$96,452	$124,377	$61,409	$68,602	$165,833
SWEETWATER	$297,628	$975,495	$496,001	$249,351	$219,613	$243,340
TETON	$189,385	$190,419	$196,980	$150,017	$159,704	$157,833
UINTA	$206,688	$324,128	$749,019	$723,327	$480,107	$592,097
WASHAKIE	$95,972	$118,400	$173,451	$167,737	$66,302	$82,654
WESTON	$29,711	$39,297	$39,065	$39,710	$32,085	$32,854
OUT OF STATE	$686,100	$870,100	$991,019	$708,691	$475,343	$550,112
STATE OF WYOMING	$6,034,141	$7,334,256	$8,139,050	$6,262,204	$5,729,757	$5,462,372

Source: State of Wyoming, Department of Revenue

SALES TAX COLLECTIONS BY MAJOR SECTOR

CONSTRUCTION

	FY 1986	*FY 1987*	*FY 1988*	*FY 1989*	*FY 1990*	*FY 1991*
ALBANY	$130,095	$141,805	$240,333	$195,462	$191,549	$193,625
BIG HORN	$36,712	$33,776	$61,521	$37,373	$20,108	$23,748
CAMPBELL	$356,511	$309,958	$402,108	$436,703	$398,928	$739,087
CARBON	$98,971	$120,467	$149,330	$137,310	$102,916	$125,200
CONVERSE	$119,822	$52,980	$31,345	$31,427	$31,524	$39,351
CROOK	$82,289	$78,905	$97,581	$61,007	$44,199	$79,974
FREMONT	$214,355	$138,667	$120,235	$109,270	$136,974	$152,866
GOSHEN	$62,204	$41,582	$42,576	$56,305	$62,293	$47,794
HOT SPRINGS	$48,754	$29,774	$30,734	$31,940	$30,299	$33,616
JOHNSON	$33,241	$17,013	$40,192	$38,235	$37,760	$53,725
LARAMIE	$406,644	$526,565	$626,065	$506,177	$477,670	$458,840
LINCOLN	$1,510,554	$701,567	$34,231	$45,189	$145,695	$28,954
NATRONA	$1,078,612	$690,566	$906,067	$967,845	$974,254	$1,029,258
NIOBRARA	$24,772	$38,243	$16,205	$14,268	$11,349	$9,209
PARK	$204,808	$190,143	$258,511	$276,012	$287,417	$265,746
PLATTE	$18,918	$24,506	$15,709	$26,899	$26,645	$23,196
SHERIDAN	$148,481	$82,522	$62,822	$126,842	$151,329	$158,102
SUBLETTE	$955,533	$234,256	$30,048	$28,112	$30,782	$34,237
SWEETWATER	$315,708	$258,356	$324,212	$378,907	$374,864	$475,273
TETON	$176,934	$200,513	$182,904	$308,385	$405,699	$502,108
UINTA	$549,500	$1,174,041	$279,170	$383,816	$292,529	$334,347
WASHAKIE	$69,781	$35,170	$42,154	$43,767	$34,735	$31,533
WESTON	$31,058	$25,792	$34,369	$35,659	$28,778	$32,890
OUT OF STATE	$774,566	$357,503	$464,372	$366,126	$607,219	$797,310
STATE OF WYOMING	**$7,448,844**	**$5,504,670**	**$4,492,794**	**$4,644,147**	**$4,905,516**	**$5,669,990**

Source: State of Wyoming, Department of Revenue

'MANUFACTURING

SALES TAX COLLECTIONS BY MAJOR SECTOR

MANUFACTURING

	FY 1980	FY 1981	FY 1982	FY 1983	FY 1984	FY 1985
ALBANY	$156,943	$153,783	$161,797	$114,071	$96,518	$125,401
BIG HORN	$48,506	$67,216	$92,782	$61,677	$50,072	$50,021
CAMPBELL	$356,665	$506,535	$713,936	$618,040	$541,823	$666,356
CARBON	$177,532	$246,125	$205,703	$123,763	$94,175	$96,513
CONVERSE	$54,319	$39,485	$92,048	$82,918	$92,847	$95,992
CROOK	$65,021	$82,610	$103,735	$80,562	$62,362	$58,437
FREMONT	$352,035	$333,117	$323,914	$254,021	$374,950	$338,056
GOSHEN	$20,884	$41,175	$61,298	$65,084	$56,173	$58,991
HOT SPRINGS	$34,739	$70,759	$72,217	$44,910	$92,770	$73,333
JOHNSON	$42,146	$44,446	$65,952	$83,725	$91,538	$96,241
LARAMIE	$203,480	$249,153	$336,340	$327,028	$357,255	$419,628
LINCOLN	$124,017	$207,298	$272,619	$211,498	$185,981	$304,572
NATRONA	$1,823,963	$2,570,656	$3,710,263	$2,865,357	$2,227,681	$2,566,369
NIOBRARA	$7,702	$9,446	$10,557	$20,576	$23,611	$10,531
PARK	$166,281	$300,388	$359,203	$221,476	$243,459	$242,884
PLATTE	$8,897	$8,883	$28,866	$17,851	$12,413	$11,326
SHERIDAN	$262,799	$269,314	$264,486	$252,972	$226,521	$219,099
SUBLETTE	$8,664	$12,442	$49,085	$50,686	$48,998	$46,689
SWEETWATER	$381,504	$464,371	$528,255	$351,274	$532,210	$553,141
TETON	$49,994	$57,583	$64,629	$75,752	$82,430	$122,293
UINTA	$7,241	$279,018	$1,338,655	$973,474	$845,309	$1,065,686
WASHAKIE	$19,963	$29,453	$28,896	$48,377	$49,742	$56,806
WESTON	$66,607	$66,294	$160,807	$114,002	$142,641	$94,802
OUT OF STATE	$1,564,561	$2,296,053	$4,022,768	$2,152,069	$1,759,466	$2,580,898
STATE OF WYOMING	**$6,004,421**	**$8,401,466**	**$13,072,200**	**$9,196,168**	**$8,285,572**	**$9,943,774**

Source: State of Wyoming, Department of Revenue

SALES TAX COLLECTIONS BY MAJOR SECTOR

MANUFACTURING

	FY 1986	*FY 1987*	*FY 1988*	*FY 1989*	*FY 1990*	*FY 1991*
ALBANY	$117,605	$164,891	$196,513	$145,182	$155,834	$260,233
BIG HORN	$45,907	$27,355	$56,654	$57,379	$51,408	$54,515
CAMPBELL	$608,661	$447,437	$866,954	$728,527	$801,522	$865,196
CARBON	$125,341	$105,654	$101,379	$99,894	$105,780	$111,323
CONVERSE	$80,864	$101,682	$93,676	$96,209	$52,932	$48,095
CROOK	$58,177	$32,509	$46,075	$40,108	$12,361	$17,844
FREMONT	$182,767	$211,941	$165,410	$183,807	$164,761	$171,870
GOSHEN	$41,941	$60,415	$44,296	$68,722	$67,667	$57,592
HOT SPRINGS	$86,432	$63,390	$61,040	$19,102	$5,709	$5,727
JOHNSON	$73,513	$55,918	$93,408	$105,805	$83,202	$101,381
LARAMIE	$487,321	$548,377	$622,562	$617,265	$841,169	$541,253
LINCOLN	$560,778	$181,625	$195,657	$192,031	$185,172	$210,411
NATRONA	$2,288,672	$1,429,459	$2,135,827	$2,125,052	$2,409,493	$2,631,961
NIOBRARA	$84,022	$10,267	$8,308	$6,770	$8,965	$8,687
PARK	$182,600	$162,915	$317,650	$297,185	$230,011	$257,387
PLATTE	$15,694	$14,709	$19,914	$17,854	$32,541	$79,080
SHERIDAN	$168,723	$135,993	$173,827	$181,412	$300,152	$357,300
SUBLETTE	$52,594	$26,194	$36,652	$43,615	$82,780	$93,967
SWEETWATER	$510,786	$355,178	$679,653	$564,022	$722,554	$833,116
TETON	$141,736	$174,032	$222,337	$268,653	$253,018	$312,969
UINTA	$699,657	$208,909	$603,152	$549,032	$290,436	$20,923
WASHAKIE	$65,293	$52,112	$84,252	$90,664	$98,747	$103,584
WESTON	$44,917	$24,829	$21,783	$37,126	$32,575	$59,150
OUT OF STATE	$2,133,734	$1,433,259	$1,869,766	$2,198,680	$2,528,348	$2,775,801
STATE OF WYOMING	**$8,856,875**	**$6,029,050**	**$8,716,745**	**$8,735,764**	**$9,517,138**	**$9,979,366**

Source: State of Wyoming, Department of Revenue

SALES TAX COLLECTIONS BY MAJOR SECTOR

TRANSPORTATION

	FY 1980	*FY 1981*	*FY 1982*	*FY 1983*	*FY 1984*	*FY 1985*
ALBANY	$287,270	$353,903	$436,162	$528,007	$558,831	$544,798
BIG HORN	$305,726	$370,253	$494,205	$516,456	$584,252	$636,116
CAMPBELL	$761,616	$828,985	$873,468	$1,168,307	$1,492,540	$1,450,908
CARBON	$735,527	$851,318	$1,022,586	$1,136,466	$1,171,394	$1,089,303
CONVERSE	$260,034	$345,321	$391,263	$471,609	$505,672	$539,298
CROOK	$153,211	$199,237	$235,603	$230,087	$296,645	$287,213
FREMONT	$738,807	$833,564	$979,458	$1,124,653	$1,165,191	$1,079,495
GOSHEN	$107,186	$115,985	$132,607	$145,009	$154,718	$163,555
HOT SPRINGS	$235,789	$276,087	$345,353	$403,141	$464,870	$474,072
JOHNSON	$101,699	$124,125	$377,385	$274,495	$280,044	$277,374
LARAMIE	$948,395	$1,127,224	$1,211,784	$1,739,749	$1,786,544	$2,049,429
LINCOLN	$227,654	$304,926	$299,239	$380,826	$384,417	$415,589
NATRONA	$1,806,645	$2,267,585	$2,726,187	$3,021,565	$3,083,253	$2,977,560
NIOBRARA	$64,266	$84,856	$118,100	$122,636	$118,953	$100,665
PARK	$419,268	$530,120	$702,230	$873,168	$982,122	$1,081,499
PLATTE	$146,162	$143,388	$144,567	$153,444	$153,768	$160,672
SHERIDAN	$431,703	$499,778	$390,034	$601,614	$751,927	$778,947
SUBLETTE	$72,304	$92,503	$100,562	$124,170	$128,007	$138,036
SWEETWATER	$745,495	$884,573	$1,049,081	$1,152,166	$1,240,307	$1,270,186
TETON	$240,465	$320,140	$383,567	$470,998	$538,384	$562,589
UINTA	$267,755	$458,496	$706,722	$1,379,105	$1,897,336	$2,031,856
WASHAKIE	$151,292	$164,399	$198,426	$219,700	$282,576	$289,065
WESTON	$159,076	$262,304	$252,858	$243,973	$271,999	$251,048
OUT OF STATE	$140,067	$225,575	$1,012,080	$743,344	$681,176	$1,199,625
STATE OF WYOMING	**$9,512,423**	**$11,678,915**	**$14,559,506**	**$17,215,775**	**$18,966,707**	**$19,860,336**

Source: State of Wyoming, Department of Revenue

SALES TAX COLLECTIONS BY MAJOR SECTOR

TRANSPORTATION

	FY 1986	*FY 1987*	*FY 1988*	*FY 1989*	*FY 1990*	*FY 1991*
ALBANY	$529,737	$752,837	$886,179	$864,581	$821,543	$1,021,340
BIG HORN	$605,776	$562,877	$609,978	$603,177	$555,876	$689,353
CAMPBELL	$1,444,669	$1,134,502	$1,559,950	$1,478,393	$1,499,840	$1,371,383
CARBON	$1,044,205	$954,580	$1,061,762	$1,140,258	$938,467	$946,183
CONVERSE	$460,116	$365,853	$330,248	$301,744	$290,137	$324,320
CROOK	$369,412	$266,276	$292,709	$285,581	$336,275	$334,666
FREMONT	$1,057,047	$906,638	$946,660	$933,801	$838,798	$959,825
GOSHEN	$166,350	$157,753	$205,150	$253,108	$268,320	$252,502
HOT SPRINGS	$465,550	$437,579	$455,749	$495,265	$479,491	$692,345
JOHNSON	$271,763	$250,926	$270,594	$283,102	$256,122	$284,748
LARAMIE	$1,936,351	$2,807,136	$2,437,572	$2,027,003	$2,008,344	$2,037,009
LINCOLN	$443,906	$441,241	$390,042	$402,960	$388,326	$420,746
NATRONA	$2,966,686	$2,780,882	$2,733,609	$2,831,783	$2,602,414	$3,166,269
NIOBRARA	$100,794	$82,088	$95,820	$94,993	$122,749	$126,010
PARK	$1,128,691	$815,995	$1,032,725	$1,106,375	$839,086	$799,155
PLATTE	$161,930	$151,944	$186,997	$188,981	$226,250	$233,753
SHERIDAN	$548,022	$533,775	$558,860	$581,339	$823,710	$915,026
SUBLETTE	$172,812	$183,109	$143,599	$149,005	$141,389	$177,446
SWEETWATER	$1,335,830	$1,790,679	$981,439	$1,357,452	$1,392,034	$1,932,531
TETON	$664,027	$731,081	$616,232	$759,544	$770,926	$965,992
UINTA	$2,331,743	$2,341,764	$2,246,800	$387,592	$65,628	$1,277,958
WASHAKIE	$305,392	$256,616	$275,927	$301,812	$258,135	$282,023
WESTON	$252,747	$231,966	$207,588	$201,354	$249,015	$260,436
OUT OF STATE	$1,189,938	$636,169	$464,843	$547,707	$685,211	$629,006
STATE OF WYOMING	$19,953,510	$19,574,266	$18,991,032	$17,576,932	$16,858,085	$20,100,027

Source: State of Wyoming, Department of Revenue

SALES TAX COLLECTIONS BY MAJOR SECTOR

WHOLESALE TRADE

	FY 1980	*FY 1981*	*FY 1982*	*FY 1983*	*FY 1984*	*FY 1985*
ALBANY	$270,604	$257,075	$283,914	$307,434	$387,556	$454,280
BIG HORN	$84,100	$79,665	$68,001	$42,623	$40,179	$42,057
CAMPBELL	$2,101,292	$3,358,237	$3,727,257	$2,460,041	$2,466,131	$2,829,037
CARBON	$974,080	$1,134,682	$1,334,284	$982,375	$895,526	$758,281
CONVERSE	$304,369	$328,276	$445,052	$218,252	$269,566	$256,882
CROOK	$31,226	$53,295	$77,323	$51,540	$45,172	$51,278
FREMONT	$648,438	$747,001	$933,137	$587,972	$537,034	$499,368
GOSHEN	$59,767	$65,519	$61,159	$62,323	$81,173	$82,573
HOT SPRINGS	$491,706	$594,760	$571,218	$565,856	$513,801	$455,789
JOHNSON	$12,560	$24,402	$20,351	$19,811	$36,205	$27,065
LARAMIE	$862,260	$929,972	$1,117,603	$961,432	$1,087,784	$1,596,076
LINCOLN	$163,339	$255,408	$238,927	$161,090	$175,812	$276,623
NATRONA	$11,216,503	$12,907,173	$14,666,935	$7,438,817	$6,145,881	$6,234,433
NIOBRARA	$17,403	$21,265	$21,885	$18,577	$23,148	$22,238
PARK	$557,836	$881,471	$575,464	$453,586	$491,776	$585,924
PLATTE	$51,885	$56,103	$42,133	$38,692	$55,761	$49,892
SHERIDAN	$351,313	$373,230	$373,112	$388,895	$446,035	$341,578
SUBLETTE	$302,834	$408,107	$470,980	$233,791	$281,444	$262,202
SWEETWATER	$3,293,467	$4,262,914	$4,588,928	$2,859,481	$2,053,251	$2,160,781
TETON	$51,892	$56,135	$61,114	$58,099	$54,888	$59,005
UINTA	$738,812	$884,895	$1,068,760	$1,291,618	$553,580	$790,512
WASHAKIE	$145,247	$173,029	$215,870	$167,951	$183,567	$197,752
WESTON	$103,558	$164,849	$227,116	$172,145	$146,931	$143,377
OUT OF STATE	$6,376,982	$7,842,898	$9,628,039	$6,223,565	$5,023,231	$5,061,827
STATE OF WYOMING	$29,199,566	$35,840,312	$40,757,109	$25,741,020	$21,936,640	$23,232,966

Source: State of Wyoming, Department of Revenue

SALES TAX COLLECTIONS BY MAJOR SECTOR

WHOLESALE TRADE

	FY 1986	*FY 1987*	*FY 1988*	*FY 1989*	*FY 1990*	*FY 1991*
ALBANY	$473,565	$525,818	$669,795	$695,350	$691,964	$553,321
BIG HORN	$43,034	$31,232	$35,212	$42,885	$48,497	$66,513
CAMPBELL	$2,297,466	$1,266,692	$1,307,160	$1,326,733	$1,424,891	$1,361,666
CARBON	$1,676,394	$822,024	$529,140	$507,695	$503,613	$593,507
CONVERSE	$264,775	$133,659	$153,349	$152,826	$158,384	$179,606
CROOK	$53,011	$28,374	$14,019	$64,582	$9,263	$9,043
FREMONT	$464,669	$353,585	$313,727	$400,419	$585,047	$520,077
GOSHEN	$86,995	$84,143	$102,157	$151,610	$159,197	$141,765
HOT SPRINGS	$570,176	$253,672	$337,670	$148,403	$76,042	$79,473
JOHNSON	$12,373	$20,926	$15,498	$24,853	$54,190	$92,205
LARAMIE	$1,277,942	$1,841,750	$1,639,646	$1,343,044	$1,228,795	$1,361,860
LINCOLN	$315,545	$293,057	$333,975	$212,877	$301,524	$311,424
NATRONA	$4,870,507	$3,342,815	$3,694,999	$3,897,560	$3,962,676	$4,209,019
NIOBRARA	$14,960	$12,832	$15,281	$14,016	$20,627	$31,180
PARK	$460,852	$234,651	$213,031	$207,358	$221,545	$233,446
PLATTE	$31,551	$51,142	$66,254	$107,844	$128,075	$117,847
SHERIDAN	$241,261	$182,838	$212,853	$229,733	$377,105	$505,844
SUBLETTE	$111,085	$41,976	$38,888	$54,724	$60,543	$47,567
SWEETWATER	$2,158,445	$1,422,142	$1,531,592	$1,525,474	$1,865,895	$1,966,483
TETON	$66,154	$93,367	$102,471	$153,409	$196,270	$280,505
UINTA	$949,044	$815,783	$937,734	$999,509	$995,717	$1,072,312
WASHAKIE	$166,080	$124,790	$138,861	$131,126	$125,706	$146,482
WESTON	$131,248	$65,854	$58,311	$80,592	$68,626	$84,574
OUT OF STATE	$4,392,849	$2,913,545	$3,874,209	$3,596,076	$4,169,017	$4,766,860
STATE OF WYOMING	**$21,130,003**	**$14,956,667**	**$16,333,007**	**$16,068,700**	**$17,433,249**	**$18,736,404**

Source: State of Wyoming, Department of Revenue

RETAIL TRADE

SALES TAX COLLECTIONS BY MAJOR SECTOR

RETAIL TRADE

	FY 1980	*FY 1981*	*FY 1982*	*FY 1983*	*FY 1984*	*FY 1985*
ALBANY	$2,677,019	$2,865,469	$3,005,584	$3,010,658	$3,183,782	$3,018,089
BIG HORN	$828,760	$946,238	$973,644	$910,494	$886,800	$880,178
CAMPBELL	$4,351,891	$5,777,346	$6,992,288	$7,046,727	$6,939,568	$7,142,717
CARBON	$3,151,062	$3,403,445	$3,327,944	$2,929,351	$2,850,535	$2,711,649
CONVERSE	$1,901,023	$2,069,987	$2,045,879	$1,931,767	$1,930,160	$1,853,942
CROOK	$451,755	$455,129	$500,932	$541,495	$558,585	$583,684
FREMONT	$4,235,570	$4,597,937	$4,535,729	$4,293,048	$4,148,678	$4,075,598
GOSHEN	$1,308,597	$1,454,389	$1,385,784	$1,358,956	$1,489,114	$1,452,801
HOT SPRINGS	$655,183	$747,917	$730,345	$773,177	$790,951	$796,422
JOHNSON	$804,464	$977,174	$1,067,306	$1,101,174	$1,078,624	$1,078,613
LARAMIE	$9,212,950	$9,851,307	$10,450,324	$10,672,258	$11,497,677	$11,775,654
LINCOLN	$965,941	$1,347,876	$1,649,299	$1,544,087	$1,465,364	$1,602,565
NATRONA	$13,792,008	$14,675,488	$15,471,090	$14,230,156	$13,992,302	$13,980,690
NIOBRARA	$333,908	$378,289	$409,372	$381,582	$429,403	$385,168
PARK	$2,474,212	$3,285,730	$3,647,891	$3,726,765	$3,878,819	$3,922,367
PLATTE	$1,483,214	$1,613,175	$1,112,314	$935,580	$979,142	$945,824
SHERIDAN	$3,745,117	$4,296,051	$4,311,014	$4,349,815	$4,534,281	$4,525,127
SUBLETTE	$422,650	$499,675	$593,020	$537,453	$509,506	$580,820
SWEETWATER	$6,106,718	$7,269,911	$7,913,019	$7,278,891	$6,605,426	$6,929,200
TETON	$2,620,107	$3,243,639	$3,744,688	$3,809,217	$4,005,445	$4,038,618
UINTA	$1,629,556	$2,533,457	$3,600,043	$3,729,336	$3,507,736	$3,583,568
WASHAKIE	$1,231,629	$1,480,433	$1,458,515	$1,265,362	$1,294,859	$1,270,400
WESTON	$912,522	$1,011,692	$1,098,108	$1,062,380	$1,076,826	$1,032,719
OUT OF STATE	$1,588,153	$2,111,374	$2,236,893	$1,915,201	$1,658,965	$1,699,184
STATE OF WYOMING	$66,866,202	$76,869,812	$82,240,570	$79,308,940	$79,273,404	$79,779,486

Source: State of Wyoming, Department of Revenue

SALES TAX COLLECTIONS BY MAJOR SECTOR

RETAIL TRADE

	FY 1986	*FY 1987*	*FY 1988*	*FY 1989*	*FY 1990*	*FY 1991*
ALBANY	$3,001,801	$3,846,001	$4,795,366	$4,675,156	$4,722,874	$5,799,614
BIG HORN	$866,663	$798,327	$810,448	$825,325	$853,411	$870,536
CAMPBELL	$6,714,681	$5,525,596	$5,596,986	$5,437,731	$5,657,538	$5,740,196
CARBON	$2,535,224	$2,350,497	$2,253,844	$2,336,194	$2,519,583	$2,590,682
CONVERSE	$1,674,881	$1,463,984	$1,416,073	$1,352,443	$1,413,427	$1,413,601
CROOK	$574,050	$535,528	$545,650	$544,165	$610,063	$646,453
FREMONT	$3,791,549	$3,572,770	$3,557,698	$3,667,477	$3,828,169	$4,186,913
GOSHEN	$1,337,750	$1,260,286	$1,210,937	$1,521,336	$1,665,323	$1,441,470
HOT SPRINGS	$739,543	$638,185	$628,111	$610,531	$592,080	$607,207
JOHNSON	$1,032,253	$927,647	$873,215	$896,751	$952,628	$1,019,219
LARAMIE	$13,159,034	$17,382,746	$14,877,798	$13,217,081	$12,455,755	$13,279,852
LINCOLN	$1,826,447	$1,416,875	$1,127,672	$1,243,412	$1,384,983	$1,465,371
NATRONA	$13,295,537	$12,102,446	$11,553,956	$11,643,397	$11,853,732	$12,445,395
NIOBRARA	$328,911	$312,102	$279,705	$275,225	$346,681	$334,987
PARK	$3,753,740	$3,280,989	$3,359,245	$3,471,436	$3,781,776	$4,734,350
PLATTE	$925,573	$826,461	$799,967	$756,458	$870,754	$1,073,176
SHERIDAN	$3,328,695	$3,014,154	$3,012,640	$3,356,484	$4,875,274	$5,687,525
SUBLETTE	$733,612	$575,351	$455,830	$499,037	$568,805	$660,576
SWEETWATER	$7,919,057	$7,074,883	$6,398,084	$6,393,019	$7,035,859	$7,945,077
TETON	$4,417,125	$6,383,957	$5,798,295	$7,258,812	$7,657,503	$8,857,251
UINTA	$3,435,879	$3,519,558	$2,702,341	$2,591,135	$2,543,660	$2,900,143
WASHAKIE	$1,227,542	$1,104,036	$1,041,354	$1,030,314	$1,083,303	$1,124,786
WESTON	$977,772	$862,967	$842,901	$844,801	$861,339	$893,479
OUT OF STATE	$1,918,691	$2,067,555	$1,676,695	$2,088,771	$2,238,911	$2,349,588
STATE OF WYOMING	**$79,516,194**	**$80,842,901**	**$75,617,636**	**$76,539,866**	**$80,375,503**	**$88,068,555**

Source: State of Wyoming, Department of Revenue

SALES TAX COLLECTIONS BY MAJOR SECTOR

	FY 1980	*FY 1981*	*FY 1982*	*FY 1983*	*FY 1984*	*FY 1985*
ALBANY	$285	$759	$1,150	$3,158	$534	$3,023
BIG HORN	$1,548	$1,850	$1,943	$1,447	$1,589	$1,757
CAMPBELL	$32,684	$79,493	$35,398	$34,283	$35,346	$34,263
CARBON	$29,443	$31,826	$21,796	$17,433	$19,416	$22,067
CONVERSE	$1,971	$1,436	$247	$857	$333	$843
CROOK	$6	$5	$3	$0	$0	$0
FREMONT	$126	$229	$359	$220	$1,334	$2,061
GOSHEN	$30	$234	$583	$1,186	$1,240	$22
HOT SPRINGS	$1,525	$1,588	$1,231	$1,287	$1,031	$1,135
JOHNSON	$5,411	$4,298	$8,350	$4,424	$4,013	$2,698
LARAMIE	$11,155	$102,115	$42,300	$9,388	$6,269	$50,295
LINCOLN	$11,471	$15,452	$1,912	$3,106	$2,440	$2,896
NATRONA	$64,286	$75,265	$107,260	$54,005	$72,880	$133,560
NIOBRARA	$40	$19	$1,518	$7	$3	$8
PARK	$21,894	$23,578	$30,174	$20,144	$32,797	$19,899
PLATTE	$33,624	$16,006	$9,028	$7,104	$12,594	$10,754
SHERIDAN	$6,173	$4,501	$4,877	$13,019	$11,150	$9,538
SUBLETTE	$0	$1,830	$1,570	$1,476	$1,639	$1,671
SWEETWATER	$42,019	$111,094	$57,579	$13,061	$4,892	$5,447
TETON	$11,166	$18,042	$39,679	$51,311	$76,728	$112,635
UINTA	$74	$1,775	$4,290	$3,649	$2,714	$2,387
WASHAKIE	$47	$141	$214	$9,145	$2,649	$154
WESTON	$52	$8	$8	$3	$1,717	$9,910
OUT OF STATE	$87,784	$131,220	$190,889	$157,405	$186,756	$271,421
STATE OF WYOMING	$362,828	$622,770	$562,356	$407,132	$479,957	$698,459

Source: State of Wyoming, Department of Revenue

SALES TAX COLLECTIONS BY MAJOR SECTOR

	FY 1986	*FY 1987*	*FY 1988*	*FY 1989*	*FY 1990*	*FY 1991*
ALBANY	$75	$2,510	$7,481	$10,373	$281	$277
BIG HORN	$1,343	$299	$477	$136	$195	$230
CAMPBELL	$25,439	$18,900	$9,590	$3,672	$5,206	$4,492
CARBON	$14,289	$12,928	$14,893	$16,920	$12,737	$14,011
CONVERSE	$1,188	$1,450	$7	$2,168	$2,929	$3,128
CROOK	$0	$0	$9	$3	$7	$3
FREMONT	$5,340	$1,222	$873	$1,951	$2,787	$6,552
GOSHEN	$813	$1,841	$1,091	$187	$237	$213
HOT SPRINGS	$779	$783	$691	$727	$1,411	$2,006
JOHNSON	$3,570	$6,084	$578	$1,255	$3,787	$4,489
LARAMIE	$93,236	$89,760	$8,788	$8,611	$35,168	$64,506
LINCOLN	$2,521	$1,870	$140	$253	$172	$203
NATRONA	$92,234	$58,580	$39,094	$10,219	$16,987	$13,476
NIOBRARA	$105	$106	$0	$398	$0	$0
PARK	$19,470	$14,822	$16,991	$9,148	$13,067	$475
PLATTE	$6,658	$7,126	$8,619	$6,113	$7,943	$8,542
SHERIDAN	$7,891	$3,160	$5,068	$1,523	$3,689	$5,325
SUBLETTE	$2,857	$2,307	$789	$899	$862	$878
SWEETWATER	$705	$901	$38	$201	$224	$204
TETON	$159,773	$209,664	$251,596	$316,511	$333,431	$424,993
UINTA	$1,800	$1,432	$1,796	$1,326	$2,161	$1,483
WASHAKIE	$1,193	$6,250	$27	$2,808	$282	$546
WESTON	$27	$328	$409	$13	$2	$10
OUT OF STATE	$333,434	$386,761	$300,469	$260,665	$236,756	$204,677
STATE OF WYOMING	**$774,754**	**$829,084**	**$669,514**	**$656,083**	**$680,320**	**$760,719**

Source: State of Wyoming, Department of Revenue

SERVICE

SALES TAX COLLECTIONS BY MAJOR SECTOR

SERVICE

	FY 1980	*FY 1981*	*FY 1982*	*FY 1983*	*FY 1984*	*FY 1985*
ALBANY	$548,355	$609,255	$703,377	$721,993	$751,781	$734,311
BIG HORN	$82,531	$87,016	$109,952	$108,142	$98,068	$104,815
CAMPBELL	$1,497,607	$2,093,757	$2,737,576	$2,176,405	$1,797,267	$1,921,294
CARBON	$764,166	$865,503	$859,575	$726,239	$703,257	$760,368
CONVERSE	$345,665	$423,279	$544,845	$478,710	$512,465	$503,263
CROOK	$51,019	$57,227	$58,239	$55,661	$65,408	$82,120
FREMONT	$582,163	$674,458	$880,118	$689,976	$675,494	$703,456
GOSHEN	$133,683	$137,312	$151,174	$178,519	$177,865	$189,963
HOT SPRINGS	$135,989	$182,596	$201,580	$185,941	$172,824	$176,721
JOHNSON	$94,285	$120,434	$138,604	$143,425	$147,812	$171,780
LARAMIE	$1,520,655	$1,704,614	$1,829,668	$1,705,289	$1,799,886	$1,858,063
LINCOLN	$133,864	$231,693	$250,032	$255,102	$252,828	$283,405
NATRONA	$5,072,633	$6,424,313	$7,024,505	$5,183,337	$4,957,815	$5,041,959
NIOBRARA	$100,445	$93,125	$90,680	$83,166	$91,789	$84,053
PARK	$755,937	$697,464	$769,356	$705,436	$766,532	$781,753
PLATTE	$145,153	$161,524	$108,686	$108,854	$115,537	$120,709
SHERIDAN	$371,631	$415,256	$442,117	$448,709	$463,219	$475,749
SUBLETTE	$75,190	$89,429	$118,642	$115,016	$114,130	$146,032
SWEETWATER	$2,297,793	$2,784,419	$2,974,463	$2,046,169	$1,649,558	$1,660,041
TETON	$1,589,045	$1,332,909	$1,520,099	$1,551,093	$1,671,508	$1,761,477
UINTA	$629,563	$1,182,819	$1,839,574	$1,608,739	$1,373,057	$1,205,928
WASHAKIE	$216,765	$273,004	$282,103	$220,706	$235,321	$238,347
WESTON	$144,441	$215,637	$251,986	$205,628	$186,434	$182,629
OUT OF STATE	$1,792,048	$2,942,928	$3,871,028	$3,198,131	$2,935,365	$2,888,778
STATE OF WYOMING	$19,077,292	$23,800,946	$27,753,797	$22,897,341	$21,713,590	$22,072,156

Source: State of Wyoming, Department of Revenue

SALES TAX COLLECTIONS BY MAJOR SECTOR

	FY 1986	*FY 1987*	*FY 1988*	*FY 1989*	*FY 1990*	*FY 1991*
ALBANY	$711,548	$935,391	$1,236,715	$1,112,550	$1,262,837	$1,440,460
BIG HORN	$83,779	$71,461	$96,483	$92,548	$99,440	$119,825
CAMPBELL	$1,972,223	$1,273,197	$1,574,982	$1,488,866	$1,577,192	$2,183,612
CARBON	$679,225	$633,344	$812,817	$823,185	$650,043	$701,162
CONVERSE	$399,476	$298,908	$309,491	$288,227	$227,174	$253,438
CROOK	$79,953	$79,380	$80,384	$77,967	$107,546	$110,005
FREMONT	$630,854	$569,926	$593,500	$600,738	$628,756	$761,319
GOSHEN	$218,099	$189,357	$191,773	$229,422	$294,364	$251,670
HOT SPRINGS	$200,076	$144,019	$187,797	$179,763	$195,001	$210,306
JOHNSON	$140,343	$137,741	$164,100	$177,533	$190,737	$232,565
LARAMIE	$1,961,169	$2,456,521	$2,419,958	$2,111,765	$1,937,614	$2,036,131
LINCOLN	$280,123	$205,571	$188,674	$214,141	$254,630	$271,569
NATRONA	$4,277,046	$3,008,878	$3,641,963	$3,142,354	$3,476,144	$3,763,504
NIOBRARA	$71,354	$51,435	$48,573	$51,977	$67,183	$73,275
PARK	$787,212	$675,649	$820,037	$885,082	$972,768	$1,024,424
PLATTE	$108,720	$103,135	$126,660	$120,216	$171,099	$188,992
SHERIDAN	$389,760	$444,712	$438,982	$556,212	$792,529	$976,901
SUBLETTE	$179,948	$100,183	$96,516	$99,288	$141,172	$167,583
SWEETWATER	$1,939,066	$1,443,624	$1,504,586	$1,613,466	$1,832,329	$2,084,400
TETON	$1,905,517	$2,582,045	$2,318,995	$3,047,659	$3,080,476	$4,018,563
UINTA	$1,004,069	$656,971	$749,443	$758,032	$924,095	$983,371
WASHAKIE	$219,662	$147,791	$160,205	$154,515	$154,559	$166,645
WESTON	$184,259	$144,275	$155,061	$153,841	$143,183	$134,610
OUT OF STATE	$3,106,459	$2,560,943	$2,898,839	$3,202,460	$3,691,830	$7,989,362
STATE OF WYOMING	**$21,530,751**	**$18,914,457**	**$20,816,534**	**$21,182,301**	**$22,872,701**	**$30,143,690**

Source: State of Wyoming, Department of Revenue

PUBLIC ADM **SALES TAX COLLECTIONS BY MAJOR SECTOR** *PUBLIC ADM*

	FY 1980	*FY 1981*	*FY 1982*	*FY 1983*	*FY 1984*	*FY 1985*
ALBANY	$441,892	$438,359	$404,182	$498,221	$570,963	$541,217
BIG HORN	$179,796	$177,484	$198,538	$178,439	$196,605	$200,923
CAMPBELL	$892,624	$1,209,288	$1,267,920	$1,291,373	$1,356,605	$1,449,970
CARBON	$746,093	$619,008	$552,572	$439,562	$541,951	$529,712
CONVERSE	$422,604	$468,837	$492,029	$396,440	$449,616	$434,315
CROOK	$92,268	$80,067	$82,765	$85,775	$83,327	$79,212
FREMONT	$999,035	$944,980	$940,668	$868,419	$785,027	$896,909
GOSHEN	$222,798	$212,448	$199,191	$197,182	$232,603	$231,954
HOT SPRINGS	$136,857	$136,338	$144,680	$154,056	$147,193	$170,033
JOHNSON	$196,658	$209,364	$249,727	$232,379	$257,749	$273,893
LARAMIE	$1,353,094	$1,499,969	$1,427,681	$1,655,618	$2,029,533	$2,010,526
LINCOLN	$240,911	$279,916	$328,186	$254,601	$260,646	$319,981
NATRONA	$2,537,056	$2,640,583	$2,890,199	$2,151,464	$2,179,971	$2,161,008
NIOBRARA	$91,447	$96,824	$101,531	$86,905	$116,217	$95,907
PARK	$466,807	$482,593	$528,137	$505,084	$608,591	$643,220
PLATTE	$292,481	$304,513	$235,142	$233,553	$256,536	$242,614
SHERIDAN	$513,289	$489,788	$505,893	$595,247	$616,034	$748,926
SUBLETTE	$126,230	$140,506	$177,907	$140,462	$147,274	$163,912
SWEETWATER	$1,061,822	$1,130,574	$1,131,892	$876,230	$1,060,308	$1,354,076
TETON	$190,662	$204,051	$190,010	$230,323	$266,657	$260,012
UINTA	$265,843	$399,043	$447,343	$332,648	$392,560	$430,055
WASHAKIE	$203,836	$225,487	$252,639	$214,791	$229,529	$254,642
WESTON	$189,299	$189,432	$249,980	$213,297	$202,277	$200,876
OUT OF STATE	-	-	-	-	-	-
STATE OF WYOMING	$11,863,415	$12,579,463	$12,998,822	$11,832,077	$12,987,785	$13,693,907

Source: State of Wyoming, Department of Revenue

PUBLIC ADM **SALES TAX COLLECTIONS BY MAJOR SECTOR** *PUBLIC ADM*

	FY 1986	*FY 1987*	*FY 1988*	*FY 1989*	*FY 1990*	*FY 1991*
ALBANY	$574,067	$743,790	$822,046	$838,586	$881,713	$888,157
BIG HORN	$185,417	$117,347	$100,890	$128,070	$120,001	$132,640
CAMPBELL	$1,483,850	$1,078,931	$852,304	$917,129	$1,291,277	$1,243,720
CARBON	$527,484	$361,181	$362,189	$422,583	$380,911	$368,381
CONVERSE	$375,644	$271,442	$283,555	$309,570	$313,206	$339,195
CROOK	$80,839	$35,609	$35,295	$34,885	$31,229	$31,056
FREMONT	$777,780	$643,864	$690,218	$878,264	$888,390	$1,020,863
GOSHEN	$237,591	$193,765	$157,641	$224,980	$217,615	$191,504
HOT SPRINGS	$130,220	$74,666	$86,087	$72,404	$69,316	$74,086
JOHNSON	$213,770	$90,000	$62,065	$59,147	$65,184	$56,255
LARAMIE	$2,483,635	$4,098,392	$3,181,381	$2,593,533	$2,506,013	$2,369,380
LINCOLN	$367,331	$339,607	$296,400	$330,869	$360,727	$387,937
NATRONA	$2,145,568	$2,246,300	$2,666,135	$2,709,694	$2,806,538	$2,900,833
NIOBRARA	$87,575	$65,395	$48,073	$52,688	$57,663	$52,961
PARK	$569,640	$523,732	$455,517	$487,918	$522,697	$507,597
PLATTE	$234,752	$186,211	$170,703	$197,280	$208,051	$203,296
SHERIDAN	$558,011	$585,147	$575,852	$683,642	$981,285	$1,070,969
SUBLETTE	$185,749	$68,211	$61,083	$143,145	$131,753	$86,934
SWEETWATER	$1,575,480	$1,502,738	$1,385,563	$1,458,391	$1,677,265	$1,658,461
TETON	$254,592	$350,961	$298,652	$368,703	$457,353	$565,730
UINTA	$411,038	$377,317	$351,715	$362,596	$386,569	$467,644
WASHAKIE	$239,621	$196,127	$235,067	$259,758	$324,473	$327,319
WESTON	$169,802	$159,399	$187,940	$213,867	$193,706	$242,969
OUT OF STATE	-	-	$81	$447	$2,393	($112)
STATE OF WYOMING	$13,869,469	$14,310,132	$13,366,452	$13,748,148	$14,875,328	$15,187,774

Source: State of Wyoming, Department of Revenue

SALES TAX COLLECTIONS

WYOMING *WYOMING*

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	$344,335	$430,425	$522,746	$548,996	$504,891	$499,846
MINING	$14,625,646	$21,714,266	$26,405,781	$17,857,266	$14,837,597	$15,934,201
CONSTRUCTION	$6,034,141	$7,334,256	$8,139,050	$6,262,204	$5,729,757	$5,462,372
MANUFACTURING	$6,004,421	$8,401,466	$13,072,200	$9,196,168	$8,285,572	$9,943,774
TRANSPORTATION	$9,512,423	$11,678,915	$14,559,506	$17,215,775	$18,966,707	$19,860,336
WHOLESALE TRADE *	$29,199,566	$35,840,312	$40,757,109	$25,741,020	$21,936,640	$23,232,966
RETAIL TRADE *	$66,866,202	$76,869,812	$82,240,570	$79,308,940	$79,273,404	$79,779,486
FINANCE	$362,828	$622,770	$562,356	$407,132	$479,957	$698,459
SERVICE	$19,077,292	$23,800,946	$27,753,797	$22,897,341	$21,713,590	$22,072,156
PUBLIC ADM	$11,863,415	$12,579,463	$12,998,822	$11,832,077	$12,987,785	$13,693,907
TOTAL	$163,890,276	$199,272,639	$227,011,946	$191,266,926	$184,715,909	$191,177,520

INDUSTRIAL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
AGRICULTURE	$473,983	$464,114	$459,973	$618,477	$679,740	$774,502
MINING	$12,214,039	$9,055,245	$8,448,947	$8,525,213	$9,452,687	$11,786,307
CONSTRUCTION	$7,448,844	$5,504,670	$4,492,794	$4,644,147	$4,905,516	$5,669,990
MANUFACTURING	$8,856,875	$6,029,050	$8,716,745	$8,735,764	$9,517,138	$9,979,366
TRANSPORTATION	$19,953,510	$19,574,266	$18,991,032	$17,576,932	$16,858,085	$20,100,027
WHOLESALE TRADE *	$21,130,003	$14,956,667	$16,333,007	$16,068,700	$17,433,249	$18,736,404
RETAIL TRADE *	$79,516,194	$80,842,901	$75,617,636	$76,539,866	$80,375,503	$88,068,555
FINANCE	$774,754	$829,084	$669,514	$656,083	$680,320	$760,719
SERVICE	$21,530,751	$18,914,457	$20,816,534	$21,182,301	$22,872,701	$30,143,690
PUBLIC ADM	$13,869,469	$14,310,132	$13,366,452	$13,748,148	$14,875,328	$15,187,774
TOTAL	$185,769,412	$170,540,831	$167,912,634	$168,295,632	$177,650,266	$201,207,334

**** Due to the reporting method used by the Department of Revenue, Penalty & Interest, and Bond monies could not be extracted from these totals.***

Source: State of Wyoming, Department of Revenue

SALES TAX COLLECTIONS

ALBANY *ALBANY*

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	$7,110	$4,555	$6,380	$5,355	$5,594	$7,378
MINING	$32,885	$30,471	$22,044	$22,900	$26,339	$19,655
CONSTRUCTION	$86,662	$111,406	$335,209	$119,619	$153,688	$155,804
MANUFACTURING	$156,943	$153,783	$161,797	$114,071	$96,518	$125,401
TRANSPORTATION	$287,270	$353,903	$436,162	$528,007	$558,831	$544,798
WHOLESALE TRADE *	$270,604	$257,075	$283,914	$307,434	$387,556	$454,280
RETAIL TRADE *	$2,677,019	$2,865,469	$3,005,584	$3,010,658	$3,183,782	$3,018,089
FINANCE	$285	$759	$1,150	$3,158	$534	$3,023
SERVICE	$548,355	$609,255	$703,377	$721,993	$751,781	$734,311
PUBLIC ADM	$441,892	$438,359	$404,182	$498,221	$570,963	$541,217
TOTAL	$4,509,039	$4,825,046	$5,359,815	$5,331,432	$5,735,598	$5,603,971

INDUSTRIAL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
AGRICULTURE	$4,340	$4,301	$7,580	$10,218	$16,994	$20,530
MINING	$16,014	$99	$516	($50)	$2,120	$24,505
CONSTRUCTION	$130,095	$141,805	$240,333	$195,462	$191,549	$193,625
MANUFACTURING	$117,605	$164,891	$196,513	$145,182	$155,834	$260,233
TRANSPORTATION	$529,737	$752,837	$886,179	$864,581	$821,543	$1,021,340
WHOLESALE TRADE *	$473,565	$525,818	$669,795	$695,350	$691,964	$553,321
RETAIL TRADE *	$3,001,801	$3,846,001	$4,795,366	$4,675,156	$4,722,874	$5,799,614
FINANCE	$75	$2,510	$7,481	$10,373	$281	$277
SERVICE	$711,548	$935,391	$1,236,715	$1,112,550	$1,262,837	$1,440,460
PUBLIC ADM	$574,067	$743,790	$822,046	$838,586	$881,713	$888,157
TOTAL	$5,558,863	$7,117,165	$8,862,524	$8,547,407	$8,747,708	$10,202,063

**** Due to the reporting method used by the Department of Revenue, Penalty & Interest, and Bond monies could not be extracted from these totals.***

Source: State of Wyoming, Department of Revenue

SALES TAX COLLECTIONS

BIG HORN *BIG HORN*

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	$17,052	$20,828	$26,469	$17,648	$17,716	$17,186
MINING	$82,859	$59,688	$81,559	$49,257	$35,537	$17,493
CONSTRUCTION	$25,410	$26,987	$41,745	$50,882	$32,431	$36,382
MANUFACTURING	$48,506	$67,216	$92,782	$61,677	$50,072	$50,021
TRANSPORTATION	$305,726	$370,253	$494,205	$516,456	$584,252	$636,116
WHOLESALE TRADE *	$84,100	$79,665	$68,001	$42,623	$40,179	$42,057
RETAIL TRADE *	$828,760	$946,238	$973,644	$910,494	$886,800	$880,178
FINANCE	$1,548	$1,850	$1,943	$1,447	$1,589	$1,757
SERVICE	$82,531	$87,016	$109,952	$108,142	$98,068	$104,815
PUBLIC ADM	$179,796	$177,484	$198,538	$178,439	$196,605	$200,923
TOTAL	$1,656,304	$1,837,238	$2,088,852	$1,937,078	$1,943,263	$1,986,941

INDUSTRIAL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
AGRICULTURE	$2,468	$15,980	$21,682	$9,385	$4,833	$4,952
MINING	$15,837	$3,863	$15,490	$12,460	$5,290	$5,629
CONSTRUCTION	$36,712	$33,776	$61,521	$37,373	$20,108	$23,748
MANUFACTURING	$45,907	$27,355	$56,654	$57,379	$51,408	$54,515
TRANSPORTATION	$605,776	$562,877	$609,978	$603,177	$555,876	$689,353
WHOLESALE TRADE *	$43,034	$31,232	$35,212	$42,885	$48,497	$66,513
RETAIL TRADE *	$866,663	$798,327	$810,448	$825,325	$853,411	$870,536
FINANCE	$1,343	$299	$477	$136	$195	$230
SERVICE	$83,779	$71,461	$96,483	$92,548	$99,440	$119,825
PUBLIC ADM	$185,417	$117,347	$100,890	$128,070	$120,001	$132,640
TOTAL	$1,886,947	$1,662,532	$1,808,835	$1,808,738	$1,759,059	$1,967,943

**** Due to the reporting method used by the Department of Revenue, Penalty & Interest, and Bond monies could not be extracted from these totals.***

Source: State of Wyoming, Department of Revenue

SALES TAX COLLECTIONS

CAMPBELL *CAMPBELL*

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	$20,682	$27,123	$28,822	$26,218	$26,616	$29,596
MINING	$1,907,152	$3,046,737	$4,020,801	$3,081,570	$2,984,609	$3,276,433
CONSTRUCTION	$493,104	$552,899	$645,314	$640,574	$417,248	$519,089
MANUFACTURING	$356,665	$506,535	$718,936	$618,040	$541,823	$666,356
TRANSPORTATION	$761,616	$828,985	$873,468	$1,168,307	$1,492,540	$1,450,908
WHOLESALE TRADE *	$2,101,292	$3,358,237	$3,727,257	$2,460,041	$2,466,131	$2,829,037
RETAIL TRADE *	$4,351,891	$5,777,346	$6,992,288	$7,046,727	$6,939,568	$7,142,717
FINANCE	$32,684	$79,493	$35,398	$34,283	$35,346	$34,263
SERVICE	$1,497,607	$2,093,757	$2,737,576	$2,176,405	$1,797,267	$1,921,294
PUBLIC ADM	$892,624	$1,209,288	$1,267,920	$1,291,373	$1,356,605	$1,449,970
TOTAL	$12,415,329	$17,480,418	$21,047,796	$18,543,547	$18,057,766	$19,319,777

INDUSTRIAL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
AGRICULTURE	$35,802	$22,583	$29,659	$31,328	$30,793	$27,651
MINING	$3,198,518	$1,954,296	$2,790,170	$2,849,573	$2,865,824	$4,101,028
CONSTRUCTION	$356,511	$309,958	$402,108	$436,703	$398,928	$739,087
MANUFACTURING	$608,661	$447,437	$866,954	$728,527	$801,522	$865,196
TRANSPORTATION	$1,444,669	$1,134,502	$1,559,950	$1,478,393	$1,499,840	$1,371,383
WHOLESALE TRADE *	$2,297,466	$1,266,692	$1,307,160	$1,326,733	$1,424,891	$1,361,666
RETAIL TRADE *	$6,714,681	$5,525,596	$5,596,986	$5,437,731	$5,657,538	$5,740,196
FINANCE	$25,439	$18,900	$9,590	$3,672	$5,206	$4,492
SERVICE	$1,972,223	$1,273,197	$1,574,982	$1,488,866	$1,577,192	$2,183,612
PUBLIC ADM	$1,483,850	$1,078,931	$852,304	$917,129	$1,291,277	$1,243,720
TOTAL	$18,137,836	$13,032,107	$14,989,863	$14,698,655	$15,553,011	$17,638,031

**** Due to the reporting method used by the Department of Revenue, Penalty & Interest, and Bond monies could not be extracted from these totals.***

Source: State of Wyoming, Department of Revenue

SALES TAX COLLECTIONS

CARBON *CARBON*

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	$5,384	$7,346	$10,691	$11,687	$8,114	$6,436
MINING	$681,370	$988,010	$867,256	$706,990	$229,861	$182,488
CONSTRUCTION	$149,436	$154,212	$144,634	$141,536	$168,885	$151,889
MANUFACTURING	$177,532	$246,125	$205,703	$123,763	$94,175	$96,513
TRANSPORTATION	$735,527	$851,318	$1,022,586	$1,136,466	$1,171,394	$1,089,303
WHOLESALE TRADE *	$974,080	$1,134,682	$1,334,284	$982,375	$895,526	$758,281
RETAIL TRADE *	$3,151,062	$3,403,445	$3,327,944	$2,929,351	$2,850,535	$2,711,649
FINANCE	$29,443	$31,826	$21,796	$17,433	$19,416	$22,067
SERVICE	$764,166	$865,503	$859,575	$726,239	$703,257	$760,368
PUBLIC ADM	$746,093	$619,008	$552,572	$439,562	$541,951	$529,712
TOTAL	$7,414,108	$8,301,490	$8,347,089	$7,215,417	$6,683,130	$6,308,720

INDUSTRIAL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
AGRICULTURE	$7,684	$9,048	$15,289	$16,635	$16,362	$18,576
MINING	$153,995	$93,982	$87,538	$108,830	$107,708	$92,418
CONSTRUCTION	$98,971	$120,467	$149,330	$137,310	$102,916	$125,200
MANUFACTURING	$125,341	$105,654	$101,379	$99,894	$105,780	$111,323
TRANSPORTATION	$1,044,205	$954,580	$1,061,762	$1,140,258	$938,467	$946,183
WHOLESALE TRADE *	$1,676,394	$822,024	$529,140	$507,695	$503,613	$593,507
RETAIL TRADE *	$2,535,224	$2,350,497	$2,253,844	$2,336,194	$2,519,583	$2,590,682
FINANCE	$14,289	$12,928	$14,893	$16,920	$12,737	$14,011
SERVICE	$679,225	$633,344	$812,817	$823,185	$650,043	$701,162
PUBLIC ADM	$527,484	$361,181	$362,189	$422,583	$380,911	$368,381
TOTAL	$6,862,827	$5,463,717	$5,388,181	$5,609,504	$5,338,119	$5,561,442

**** Due to the reporting method used by the Department of Revenue, Penalty & Interest, and Bond monies could not be extracted from these totals.***

Source: State of Wyoming, Department of Revenue

SALES TAX COLLECTIONS

CONVERSE *CONVERSE*

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	$7,932	$5,874	$5,877	$10,185	$12,840	$14,313
MINING	$255,890	$303,061	$483,047	$199,823	$169,865	$155,250
CONSTRUCTION	$156,904	$182,426	$142,809	$90,417	$84,072	$76,902
MANUFACTURING	$54,319	$39,485	$92,048	$82,918	$92,847	$95,992
TRANSPORTATION	$260,034	$345,321	$391,263	$471,609	$505,672	$539,298
WHOLESALE TRADE *	$304,369	$328,276	$445,052	$218,252	$269,566	$256,882
RETAIL TRADE *	$1,901,023	$2,069,987	$2,045,879	$1,931,767	$1,930,160	$1,853,942
FINANCE	$1,971	$1,436	$247	$857	$333	$843
SERVICE	$345,665	$423,279	$544,845	$478,710	$512,465	$503,263
PUBLIC ADM	$422,604	$468,837	$492,029	$396,440	$449,616	$434,315
TOTAL	$3,710,726	$4,167,995	$4,643,109	$3,880,991	$4,027,450	$3,931,012

INDUSTRIAL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
AGRICULTURE	$11,612	$9,821	$12,957	$13,569	$17,031	$17,427
MINING	$110,048	$105,832	$135,223	$97,956	$154,349	$107,783
CONSTRUCTION	$119,822	$52,980	$31,345	$31,427	$31,524	$39,351
MANUFACTURING	$80,864	$101,682	$93,676	$96,209	$52,932	$48,095
TRANSPORTATION	$460,116	$365,853	$330,248	$301,744	$290,137	$324,320
WHOLESALE TRADE *	$264,775	$133,659	$153,349	$152,826	$158,384	$179,606
RETAIL TRADE *	$1,674,881	$1,463,984	$1,416,073	$1,352,443	$1,413,427	$1,413,601
FINANCE	$1,188	$1,450	$7	$2,168	$2,929	$3,128
SERVICE	$399,476	$298,908	$309,491	$288,227	$227,174	$253,438
PUBLIC ADM	$375,644	$271,442	$283,555	$309,570	$313,206	$339,195
TOTAL	$3,498,441	$2,805,624	$2,765,924	$2,646,138	$2,661,092	$2,725,942

* ***Due to the reporting method used by the Department of Revenue, Penalty & Interest, and Bond monies could not be extracted from these totals.***

Source: State of Wyoming, Department of Revenue

SALES TAX COLLECTIONS

CROOK *CROOK*

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	$4,277	$5,080	$4,867	$3,675	$2,114	$2,220
MINING	$179,803	$239,614	$700,347	$198,451	$240,340	$238,861
CONSTRUCTION	$51,217	$66,886	$115,266	$93,570	$78,046	$80,048
MANUFACTURING	$65,021	$82,610	$103,735	$80,562	$62,362	$58,437
TRANSPORTATION	$153,211	$199,237	$235,603	$230,087	$296,645	$287,213
WHOLESALE TRADE *	$31,226	$53,295	$77,323	$51,540	$45,172	$51,278
RETAIL TRADE *	$451,755	$455,129	$500,932	$541,495	$558,585	$583,684
FINANCE	$6	$5	$3	$0	$0	$0
SERVICE	$51,019	$57,227	$58,239	$55,661	$65,408	$82,120
PUBLIC ADM	$92,268	$80,067	$82,765	$85,775	$83,327	$79,212
TOTAL	$1,079,803	$1,239,161	$1,879,085	$1,340,828	$1,432,013	$1,463,085

INDUSTRIAL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
AGRICULTURE	$1,917	$1,933	$2,277	$3,200	$4,678	$4,741
MINING	$92,396	$17,922	$73,830	$44,331	$33,750	$18,006
CONSTRUCTION	$82,289	$78,905	$97,581	$61,007	$44,199	$79,974
MANUFACTURING	$58,177	$32,509	$46,075	$40,108	$12,361	$17,844
TRANSPORTATION	$369,412	$266,276	$292,709	$285,581	$336,275	$334,666
WHOLESALE TRADE *	$53,011	$28,374	$14,019	$64,582	$9,263	$9,043
RETAIL TRADE *	$574,050	$535,528	$545,650	$544,165	$610,063	$646,453
FINANCE	$0	$0	$9	$3	$7	$3
SERVICE	$79,953	$79,380	$80,384	$77,967	$107,546	$110,005
PUBLIC ADM	$80,839	$35,609	$35,295	$34,885	$31,229	$31,056
TOTAL	$1,392,056	$1,076,448	$1,187,829	$1,155,828	$1,189,372	$1,251,790

**** Due to the reporting method used by the Department of Revenue, Penalty & Interest, and Bond monies could not be extracted from these totals.***

Source: State of Wyoming, Department of Revenue

SALES TAX COLLECTIONS

FREMONT *FREMONT*

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	$7,064	$13,597	$18,382	$15,053	$17,175	$15,200
MINING	$934,399	$1,380,762	$1,540,758	$855,169	$122,909	$463,539
CONSTRUCTION	$256,628	$323,482	$355,063	$273,746	$275,122	$230,726
MANUFACTURING	$352,035	$333,117	$323,914	$254,021	$374,950	$338,056
TRANSPORTATION	$738,807	$833,564	$979,458	$1,124,653	$1,165,191	$1,079,495
WHOLESALE TRADE *	$648,438	$747,001	$933,137	$587,972	$537,034	$499,368
RETAIL TRADE *	$4,235,570	$4,597,937	$4,535,729	$4,293,048	$4,148,678	$4,075,598
FINANCE	$126	$229	$359	$220	$1,334	$2,061
SERVICE	$582,163	$674,458	$880,118	$689,976	$675,494	$703,456
PUBLIC ADM	$999,035	$944,980	$940,668	$868,419	$785,027	$896,909
TOTAL	$8,754,272	$9,849,142	$10,507,600	$8,962,289	$8,102,924	$8,304,420

INDUSTRIAL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
AGRICULTURE	$15,012	$10,571	$10,639	$11,722	$17,093	$22,644
MINING	$299,607	$139,364	$233,871	$131,927	$110,325	$182,341
CONSTRUCTION	$214,355	$138,667	$120,235	$109,270	$136,974	$152,866
MANUFACTURING	$182,767	$211,941	$165,410	$183,807	$164,761	$171,870
TRANSPORTATION	$1,057,047	$906,638	$946,660	$933,801	$838,798	$959,825
WHOLESALE TRADE *	$464,669	$353,585	$313,727	$400,419	$585,047	$520,077
RETAIL TRADE *	$3,791,549	$3,572,770	$3,557,698	$3,667,477	$3,828,169	$4,186,913
FINANCE	$5,340	$1,222	$873	$1,951	$2,787	$6,552
SERVICE	$630,854	$569,926	$593,500	$600,738	$628,756	$761,319
PUBLIC ADM	$777,780	$643,864	$690,218	$878,264	$888,390	$1,020,863
TOTAL	$7,438,995	$6,548,563	$6,632,831	$6,919,377	$7,201,100	$7,985,270

**** Due to the reporting method used by the Department of Revenue, Penalty & Interest, and Bond monies could not be extracted from these totals.***

Source: State of Wyoming, Department of Revenue

SALES TAX COLLECTIONS

GOSHEN *GOSHEN*

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	$6,137	$6,829	$5,507	$13,014	$9,289	$14,386
MINING	$331	$351	$279	$1,387	$537	$1,817
CONSTRUCTION	$56,937	$68,075	$44,549	$40,008	$72,580	$58,550
MANUFACTURING	$20,884	$41,175	$61,298	$65,084	$56,173	$58,991
TRANSPORTATION	$107,186	$115,985	$132,607	$145,009	$154,718	$163,555
WHOLESALE TRADE *	$59,767	$65,519	$61,159	$62,323	$81,173	$82,573
RETAIL TRADE *	$1,308,597	$1,454,389	$1,385,784	$1,358,956	$1,489,114	$1,452,801
FINANCE	$30	$234	$583	$1,186	$1,240	$22
SERVICE	$133,683	$137,312	$151,174	$178,519	$177,865	$189,963
PUBLIC ADM	$222,798	$212,448	$199,191	$197,182	$232,603	$231,954
TOTAL	$1,916,361	$2,102,331	$2,042,144	$2,062,680	$2,275,304	$2,254,624

INDUSTRIAL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
AGRICULTURE	$13,326	$12,296	$13,696	$17,548	$20,596	$11,249
MINING	$1,730	$2,817	$4,825	$4,498	$5,697	$3,904
CONSTRUCTION	$62,204	$41,582	$42,576	$56,305	$62,293	$47,794
MANUFACTURING	$41,941	$60,415	$44,296	$68,722	$67,667	$57,592
TRANSPORTATION	$166,350	$157,753	$205,150	$253,108	$268,320	$252,502
WHOLESALE TRADE *	$86,995	$84,143	$102,157	$151,610	$159,197	$141,765
RETAIL TRADE *	$1,337,750	$1,260,286	$1,210,937	$1,521,336	$1,665,323	$1,441,470
FINANCE	$813	$1,841	$1,091	$187	$237	$213
SERVICE	$218,099	$189,357	$191,773	$229,422	$294,364	$251,670
PUBLIC ADM	$237,591	$193,765	$157,641	$224,980	$217,615	$191,504
TOTAL	$2,166,814	$2,004,269	$1,974,142	$2,527,716	$2,761,308	$2,399,663

**** Due to the reporting method used by the Department of Revenue, Penalty & Interest, and Bond monies could not be extracted from these totals.***

Source: State of Wyoming, Department of Revenue

SALES TAX COLLECTIONS

HOT SPRINGS *HOT SPRINGS*

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	$0	$0	$60	$14	$2,126	$1,673
MINING	$129,508	$192,247	$215,382	$233,521	$297,136	$273,482
CONSTRUCTION	$51,542	$54,506	$64,356	$59,719	$76,631	$58,058
MANUFACTURING	$34,739	$70,759	$72,217	$44,910	$92,770	$73,333
TRANSPORTATION	$235,789	$276,087	$345,353	$403,141	$464,870	$474,072
WHOLESALE TRADE *	$491,706	$594,760	$571,218	$565,856	$513,801	$455,789
RETAIL TRADE *	$655,183	$747,917	$730,345	$773,177	$790,951	$796,422
FINANCE	$1,525	$1,588	$1,231	$1,287	$1,031	$1,135
SERVICE	$135,989	$182,596	$201,580	$185,941	$172,824	$176,721
PUBLIC ADM	$136,857	$136,338	$144,680	$154,056	$147,193	$170,033
TOTAL	$1,872,851	$2,256,801	$2,346,435	$2,421,633	$2,559,250	$2,480,729

INDUSTRIAL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
AGRICULTURE	$1,221	$1,198	$1,946	$4,818	$5,547	$6,317
MINING	$277,262	$138,260	$252,543	$203,137	$188,471	$219,685
CONSTRUCTION	$48,754	$29,774	$30,734	$31,940	$30,299	$33,616
MANUFACTURING	$86,432	$63,390	$61,040	$19,102	$5,709	$5,727
TRANSPORTATION	$465,550	$437,579	$455,749	$495,265	$479,491	$692,345
WHOLESALE TRADE *	$570,176	$253,672	$337,670	$148,403	$76,042	$79,473
RETAIL TRADE *	$739,543	$638,185	$628,111	$610,531	$592,080	$607,207
FINANCE	$779	$783	$691	$727	$1,411	$2,006
SERVICE	$200,076	$144,019	$187,797	$179,763	$195,001	$210,306
PUBLIC ADM	$130,220	$74,666	$86,087	$72,404	$69,316	$74,086
TOTAL	$2,520,024	$1,781,540	$2,042,368	$1,766,091	$1,643,367	$1,930,766

**** Due to the reporting method used by the Department of Revenue, Penalty & Interest, and Bond monies could not be extracted from these totals.***

Source: State of Wyoming, Department of Revenue

SALES TAX COLLECTIONS

JOHNSON *JOHNSON*

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	$1,386	$4,000	$3,868	$8,072	$3,799	$3,161
MINING	$246,738	$223,702	$208,445	$203,407	$177,958	$126,089
CONSTRUCTION	$42,450	$53,523	$45,410	$34,822	$46,236	$38,556
MANUFACTURING	$42,146	$44,446	$65,952	$83,725	$91,538	$96,241
TRANSPORTATION	$101,699	$124,125	$377,385	$274,495	$280,044	$277,374
WHOLESALE TRADE *	$12,560	$24,402	$20,351	$19,811	$36,205	$27,065
RETAIL TRADE *	$804,464	$977,174	$1,067,306	$1,101,174	$1,078,624	$1,078,613
FINANCE	$5,411	$4,298	$8,350	$4,424	$4,013	$2,698
SERVICE	$94,285	$120,434	$138,604	$143,425	$147,812	$171,780
PUBLIC ADM	$196,658	$209,364	$249,727	$232,379	$257,749	$273,893
TOTAL	$1,547,814	$1,785,480	$2,185,409	$2,105,748	$2,123,993	$2,095,482

INDUSTRIAL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
AGRICULTURE	$3,183	$3,428	$3,378	$4,666	$6,458	$7,913
MINING	$121,361	$74,271	$92,691	$85,140	$60,419	$48,091
CONSTRUCTION	$33,241	$17,013	$40,192	$38,235	$37,760	$53,725
MANUFACTURING	$73,513	$55,918	$93,408	$105,805	$83,202	$101,381
TRANSPORTATION	$271,763	$250,926	$270,594	$283,102	$256,122	$284,748
WHOLESALE TRADE *	$12,373	$20,926	$15,498	$24,853	$54,190	$92,205
RETAIL TRADE *	$1,032,253	$927,647	$873,215	$896,751	$952,628	$1,019,219
FINANCE	$3,570	$6,084	$578	$1,255	$3,787	$4,489
SERVICE	$140,343	$137,741	$164,100	$177,533	$190,737	$232,565
PUBLIC ADM	$213,770	$90,000	$62,065	$59,147	$65,184	$56,255
TOTAL	$1,905,383	$1,583,967	$1,615,719	$1,676,486	$1,710,488	$1,900,591

**** Due to the reporting method used by the Department of Revenue, Penalty & Interest, and Bond monies could not be extracted from these totals.***

Source: State of Wyoming, Department of Revenue

SALES TAX COLLECTIONS

LARAMIE *LARAMIE*

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	$13,004	$8,947	$13,560	$16,247	$10,383	$24,895
MINING	$93,535	$76,292	$57,554	$4,526	$45,824	$19,215
CONSTRUCTION	$713,360	$750,860	$633,762	$510,979	$475,303	$319,271
MANUFACTURING	$203,480	$249,153	$336,340	$327,028	$357,255	$419,628
TRANSPORTATION	$948,395	$1,127,224	$1,211,784	$1,739,749	$1,786,544	$2,049,429
WHOLESALE TRADE *	$862,260	$929,972	$1,117,603	$961,432	$1,087,784	$1,596,076
RETAIL TRADE *	$9,212,950	$9,851,307	$10,450,324	$10,672,258	$11,497,677	$11,775,654
FINANCE	$11,155	$102,115	$42,300	$9,388	$6,269	$50,295
SERVICE	$1,520,655	$1,704,614	$1,829,668	$1,705,289	$1,799,886	$1,858,063
PUBLIC ADM	$1,353,094	$1,499,969	$1,427,681	$1,655,618	$2,029,533	$2,010,526
TOTAL	$14,931,888	$16,300,471	$17,120,591	$17,602,531	$19,096,475	$20,123,067

INDUSTRIAL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
AGRICULTURE	$22,547	$28,328	$34,306	$54,951	$69,397	$65,077
MINING	$7,745	$4,020	$1,804	$37,829	$17,127	$79,661
CONSTRUCTION	$406,644	$526,565	$626,065	$506,177	$477,670	$458,840
MANUFACTURING	$487,321	$548,377	$622,562	$617,265	$841,169	$541,253
TRANSPORTATION	$1,936,351	$2,807,136	$2,437,572	$2,027,003	$2,008,344	$2,037,009
WHOLESALE TRADE *	$1,277,942	$1,841,750	$1,639,646	$1,343,044	$1,228,795	$1,361,860
RETAIL TRADE *	$13,159,034	$17,382,746	$14,877,798	$13,217,081	$12,455,755	$13,279,852
FINANCE	$93,236	$89,760	$8,788	$8,611	$35,168	$64,506
SERVICE	$1,961,169	$2,456,521	$2,419,958	$2,111,765	$1,937,614	$2,036,131
PUBLIC ADM	$2,483,635	$4,098,392	$3,181,381	$2,593,533	$2,506,013	$2,369,380
TOTAL	$21,835,646	$29,783,618	$25,849,880	$22,517,258	$21,577,051	$22,293,568

* ***Due to the reporting method used by the Department of Revenue, Penalty & Interest, and Bond monies could not be extracted from these totals.***

Source: State of Wyoming, Department of Revenue

SALES TAX COLLECTIONS

LINCOLN *LINCOLN*

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	$6,410	$8,171	$8,189	$9,539	$10,926	$12,182
MINING	$79,664	$330,183	$398,043	$230,264	$214,327	$523,315
CONSTRUCTION	$92,468	$80,259	$412,439	$155,622	$138,210	$472,567
MANUFACTURING	$124,017	$207,298	$272,619	$211,498	$185,981	$304,572
TRANSPORTATION	$227,654	$304,926	$299,239	$380,826	$384,417	$415,589
WHOLESALE TRADE *	$163,339	$255,408	$238,927	$161,090	$175,812	$276,623
RETAIL TRADE *	$965,941	$1,347,876	$1,649,299	$1,544,087	$1,465,364	$1,602,565
FINANCE	$11,471	$15,452	$1,912	$3,106	$2,440	$2,896
SERVICE	$133,864	$231,693	$250,032	$255,102	$252,828	$283,405
PUBLIC ADM	$240,911	$279,916	$328,186	$254,601	$260,646	$319,981
TOTAL	$2,045,752	$3,061,198	$3,858,899	$3,205,749	$3,090,964	$4,213,709

INDUSTRIAL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
AGRICULTURE	$10,725	$12,781	$15,329	$14,953	$16,932	$19,749
MINING	($536,749)	$14,894	$6,584	$14,835	$17,871	$14,457
CONSTRUCTION	$1,510,554	$701,567	$34,231	$45,189	$145,695	$28,954
MANUFACTURING	$560,778	$181,625	$195,657	$192,031	$185,172	$210,411
TRANSPORTATION	$443,906	$441,241	$390,042	$402,960	$388,326	$420,746
WHOLESALE TRADE *	$315,545	$293,057	$333,975	$212,877	$301,524	$311,424
RETAIL TRADE *	$1,826,447	$1,416,875	$1,127,672	$1,243,412	$1,384,983	$1,465,371
FINANCE	$2,521	$1,870	$140	$253	$172	$203
SERVICE	$280,123	$205,571	$188,674	$214,141	$254,630	$271,569
PUBLIC ADM	$367,331	$339,607	$296,400	$330,869	$360,727	$387,937
TOTAL	$4,781,193	$3,609,105	$2,588,704	$2,671,519	$3,056,031	$3,130,821

**** Due to the reporting method used by the Department of Revenue, Penalty & Interest, and Bond monies could not be extracted from these totals.***

Source: State of Wyoming, Department of Revenue

SALES TAX COLLECTIONS

NATRONA *NATRONA*

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	$62,685	$173,007	$199,415	$194,826	$154,797	$150,820
MINING	$3,776,281	$5,563,082	$6,606,060	$4,057,231	$3,105,033	$3,177,893
CONSTRUCTION	$1,768,053	$1,765,937	$2,096,449	$1,468,756	$1,803,261	$1,040,800
MANUFACTURING	$1,823,963	$2,570,656	$3,710,263	$2,865,357	$2,227,681	$2,566,369
TRANSPORTATION	$1,806,645	$2,267,585	$2,726,187	$3,021,565	$3,083,253	$2,977,560
WHOLESALE TRADE *	$11,216,503	$12,907,173	$14,666,935	$7,438,817	$6,145,881	$6,234,433
RETAIL TRADE *	$13,792,008	$14,675,488	$15,471,090	$14,230,156	$13,992,302	$13,980,690
FINANCE	$64,286	$75,265	$107,260	$54,005	$72,880	$133,560
SERVICE	$5,072,633	$6,424,313	$7,024,505	$5,183,337	$4,957,815	$5,041,959
PUBLIC ADM	$2,537,056	$2,640,583	$2,890,199	$2,151,464	$2,179,971	$2,161,008
TOTAL	$41,920,126	$49,063,103	$55,498,373	$40,665,528	$37,722,896	$37,465,106

INDUSTRIAL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
AGRICULTURE	$148,969	$136,799	$97,722	$182,115	$153,234	$173,389
MINING	$2,342,558	$1,026,619	$1,321,467	$981,549	$1,008,785	$1,295,894
CONSTRUCTION	$1,078,612	$690,566	$906,067	$967,845	$974,254	$1,029,258
MANUFACTURING	$2,288,672	$1,429,459	$2,135,827	$2,125,052	$2,409,493	$2,631,961
TRANSPORTATION	$2,966,686	$2,780,882	$2,733,609	$2,831,783	$2,602,414	$3,166,269
WHOLESALE TRADE *	$4,870,507	$3,342,815	$3,694,999	$3,897,560	$3,962,676	$4,209,019
RETAIL TRADE *	$13,295,537	$12,102,446	$11,553,956	$11,643,397	$11,853,732	$12,445,395
FINANCE	$92,234	$58,580	$39,094	$10,219	$16,987	$13,476
SERVICE	$4,277,046	$3,008,878	$3,641,963	$3,142,354	$3,476,144	$3,763,504
PUBLIC ADM	$2,145,568	$2,246,300	$2,666,135	$2,709,694	$2,806,538	$2,900,833
TOTAL	$33,506,550	$26,823,359	$28,790,839	$28,491,568	$29,264,256	$31,629,000

**** Due to the reporting method used by the Department of Revenue, Penalty & Interest, and Bond monies could not be extracted from these totals.***

Source: State of Wyoming, Department of Revenue

SALES TAX COLLECTIONS

NIOBRARA *NIOBRARA*

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	$1,285	$1,079	$1,911	$1,621	$2,555	$3,619
MINING	$5,926	$24,967	$3,817	$8,273	$4,632	$4,768
CONSTRUCTION	$24,227	$20,894	$18,983	$21,185	$23,489	$30,247
MANUFACTURING	$7,702	$9,446	$10,557	$20,576	$23,611	$10,531
TRANSPORTATION	$64,266	$84,856	$118,100	$122,636	$118,953	$100,665
WHOLESALE TRADE *	$17,403	$21,265	$21,885	$18,577	$23,148	$22,238
RETAIL TRADE *	$333,908	$378,289	$409,372	$381,582	$429,403	$385,168
FINANCE	$40	$19	$1,518	$7	$3	$8
SERVICE	$100,445	$93,125	$90,680	$83,166	$91,789	$84,053
PUBLIC ADM	$91,447	$96,824	$101,531	$86,905	$116,217	$95,907
TOTAL	$646,659	$730,781	$778,366	$744,539	$833,814	$737,214

INDUSTRIAL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
AGRICULTURE	$4,019	$2,249	$2,270	$3,641	$2,996	$2,878
MINING	$6,518	$1,687	$1,823	$1,578	$1,904	$1,514
CONSTRUCTION	$24,772	$38,243	$16,205	$14,268	$11,349	$9,209
MANUFACTURING	$84,022	$10,267	$8,308	$6,770	$8,965	$8,687
TRANSPORTATION	$100,794	$82,088	$95,820	$94,993	$122,749	$126,010
WHOLESALE TRADE *	$14,960	$12,832	$15,281	$14,016	$20,627	$31,180
RETAIL TRADE *	$328,911	$312,102	$279,705	$275,225	$346,681	$334,987
FINANCE	$105	$106	$0	$398	$0	$0
SERVICE	$71,354	$51,435	$48,573	$51,977	$67,183	$73,275
PUBLIC ADM	$87,575	$65,395	$48,073	$52,688	$57,663	$52,961
TOTAL	$723,041	$576,404	$516,058	$515,553	$640,117	$640,701

**** Due to the reporting method used by the Department of Revenue, Penalty & Interest, and Bond monies could not be extracted from these totals.***

Source: State of Wyoming, Department of Revenue

SALES TAX COLLECTIONS

PARK *PARK*

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	$7,020	$7,183	$6,090	$9,536	$12,059	$13,091
MINING	$362,740	$542,520	$574,001	$377,804	$446,944	$678,771
CONSTRUCTION	$235,994	$280,956	$239,327	$269,541	$231,168	$232,289
MANUFACTURING	$166,281	$300,388	$359,203	$221,476	$243,459	$242,884
TRANSPORTATION	$419,268	$530,120	$702,230	$873,168	$982,122	$1,081,499
WHOLESALE TRADE *	$557,836	$881,471	$575,464	$453,586	$491,776	$585,924
RETAIL TRADE *	$2,474,212	$3,285,730	$3,647,891	$3,726,765	$3,878,819	$3,922,367
FINANCE	$21,894	$23,578	$30,174	$20,144	$32,797	$19,899
SERVICE	$755,937	$697,464	$769,356	$705,436	$766,532	$781,753
PUBLIC ADM	$466,807	$482,593	$528,137	$505,084	$608,591	$643,220
TOTAL	$5,468,003	$7,032,019	$7,431,888	$7,162,553	$7,694,266	$8,201,712

INDUSTRIAL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
AGRICULTURE	$10,926	$13,667	$11,800	$13,312	$19,698	$17,662
MINING	$495,966	$167,583	$224,154	$188,608	$228,100	$250,580
CONSTRUCTION	$204,808	$190,143	$258,511	$276,012	$287,417	$265,746
MANUFACTURING	$182,600	$162,915	$317,650	$297,185	$230,011	$257,387
TRANSPORTATION	$1,128,691	$815,995	$1,032,725	$1,106,375	$839,086	$799,155
WHOLESALE TRADE *	$460,852	$234,651	$213,031	$207,358	$221,545	$233,446
RETAIL TRADE *	$3,753,740	$3,280,989	$3,359,245	$3,471,436	$3,781,776	$4,734,350
FINANCE	$19,470	$14,822	$16,991	$9,148	$13,067	$475
SERVICE	$787,212	$675,649	$820,037	$885,082	$972,768	$1,024,424
PUBLIC ADM	$569,640	$523,732	$455,517	$487,918	$522,697	$507,597
TOTAL	$7,613,920	$6,080,164	$6,709,661	$6,942,434	$7,116,165	$8,090,822

**** Due to the reporting method used by the Department of Revenue, Penalty & Interest, and Bond monies could not be extracted from these totals.***

Source: State of Wyoming, Department of Revenue

SALES TAX COLLECTIONS

PLATTE *PLATTE*

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	$4,125	$10,786	$5,559	$4,516	$4,345	$5,856
MINING	$500	$925	$255	$387	$307	$212
CONSTRUCTION	$102,943	$50,459	$27,442	$27,445	$22,239	$19,191
MANUFACTURING	$8,897	$8,883	$28,866	$17,851	$12,413	$11,326
TRANSPORTATION	$146,162	$143,388	$144,567	$153,444	$153,768	$160,672
WHOLESALE TRADE *	$51,885	$56,103	$42,133	$38,692	$55,761	$49,892
RETAIL TRADE *	$1,483,214	$1,613,175	$1,112,314	$935,580	$979,142	$945,824
FINANCE	$33,624	$16,006	$9,028	$7,104	$12,594	$10,754
SERVICE	$145,153	$161,524	$108,686	$108,854	$115,537	$120,709
PUBLIC ADM	$292,481	$304,513	$235,142	$233,553	$256,536	$242,614
TOTAL	$2,269,001	$2,365,782	$1,714,008	$1,527,437	$1,612,656	$1,567,063

INDUSTRIAL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
AGRICULTURE	$4,362	$3,117	$856	$1,207	$4,599	$5,596
MINING	$152	$957	$991	$65	$1,246	$8,933
CONSTRUCTION	$18,918	$24,506	$15,709	$26,899	$26,645	$23,196
MANUFACTURING	$15,694	$14,709	$19,914	$17,854	$32,541	$79,080
TRANSPORTATION	$161,930	$151,944	$186,997	$188,981	$226,250	$233,753
WHOLESALE TRADE *	$31,551	$51,142	$66,254	$107,844	$128,075	$117,847
RETAIL TRADE *	$925,573	$826,461	$799,967	$756,458	$870,754	$1,073,176
FINANCE	$6,658	$7,126	$8,619	$6,113	$7,943	$8,542
SERVICE	$108,720	$103,135	$126,660	$120,216	$171,099	$188,992
PUBLIC ADM	$234,752	$186,211	$170,703	$197,280	$208,051	$203,296
TOTAL	$1,508,324	$1,369,337	$1,396,670	$1,422,915	$1,677,205	$1,942,410

**** Due to the reporting method used by the Department of Revenue, Penalty & Interest, and Bond monies could not be extracted from these totals.***

Source: State of Wyoming, Department of Revenue

SALES TAX COLLECTIONS

SHERIDAN *SHERIDAN*

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	$8,788	$17,311	$26,234	$37,156	$41,475	$35,101
MINING	$47,757	$58,737	$40,915	$29,796	$21,621	$19,134
CONSTRUCTION	$190,033	$175,039	$178,658	$163,703	$130,010	$118,327
MANUFACTURING	$262,799	$269,314	$264,486	$252,972	$226,521	$219,099
TRANSPORTATION	$431,703	$499,778	$390,034	$601,614	$751,927	$778,947
WHOLESALE TRADE *	$351,313	$373,230	$373,112	$388,895	$446,035	$341,578
RETAIL TRADE *	$3,745,117	$4,296,051	$4,311,014	$4,349,815	$4,534,281	$4,525,127
FINANCE	$6,173	$4,501	$4,877	$13,019	$11,150	$9,538
SERVICE	$371,631	$415,256	$442,117	$448,709	$463,219	$475,749
PUBLIC ADM	$513,289	$489,788	$505,893	$595,247	$616,034	$748,926
TOTAL	$5,928,603	$6,599,020	$6,537,361	$6,880,938	$7,242,287	$7,271,540

INDUSTRIAL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
AGRICULTURE	$26,818	$23,985	$27,552	$29,051	$47,895	$59,651
MINING	$12,818	$8,126	$7,539	$27,275	$15,389	$13,712
CONSTRUCTION	$148,481	$82,522	$62,822	$126,842	$151,329	$158,102
MANUFACTURING	$168,723	$135,993	$173,827	$181,412	$300,152	$357,300
TRANSPORTATION	$548,022	$533,775	$558,860	$581,339	$823,710	$915,026
WHOLESALE TRADE *	$241,261	$182,838	$212,853	$229,733	$377,105	$505,844
RETAIL TRADE *	$3,328,695	$3,014,154	$3,012,640	$3,356,484	$4,875,274	$5,687,525
FINANCE	$7,891	$3,160	$5,068	$1,523	$3,689	$5,325
SERVICE	$389,760	$444,712	$438,982	$556,212	$792,529	$976,901
PUBLIC ADM	$558,011	$585,147	$575,852	$683,642	$981,285	$1,070,969
TOTAL	$5,430,493	$5,014,537	$5,075,995	$5,773,513	$8,368,357	$9,750,355

* ***Due to the reporting method used by the Department of Revenue, Penalty & Interest, and Bond monies could not be extracted from these totals.***

Source: State of Wyoming, Department of Revenue

SALES TAX COLLECTIONS

SUBLETTE *SUBLETTE*

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	$1,314	$1,516	$1,934	$1,082	$747	$1,068
MINING	$64,154	$35,185	$56,673	$78,571	$65,949	$95,957
CONSTRUCTION	$52,276	$96,452	$124,377	$61,409	$68,602	$165,833
MANUFACTURING	$8,664	$12,442	$49,085	$50,686	$48,998	$46,689
TRANSPORTATION	$72,304	$92,503	$100,562	$124,170	$128,007	$138,036
WHOLESALE TRADE *	$302,834	$408,107	$470,980	$233,791	$281,444	$262,202
RETAIL TRADE *	$422,650	$499,675	$593,020	$537,453	$509,506	$580,820
FINANCE	$0	$1,830	$1,570	$1,476	$1,639	$1,671
SERVICE	$75,190	$89,429	$118,642	$115,016	$114,130	$146,032
PUBLIC ADM	$126,230	$140,506	$177,907	$140,462	$147,274	$163,912
TOTAL	$1,125,630	$1,377,659	$1,694,766	$1,344,130	$1,366,309	$1,602,231

INDUSTRIAL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
AGRICULTURE	$547	$411	$322	$245	$652	$777
MINING	$64,589	$107,687	$43,840	$61,085	$77,769	$71,513
CONSTRUCTION	$955,533	$234,256	$30,048	$28,112	$30,782	$34,237
MANUFACTURING	$52,594	$26,194	$36,652	$43,615	$82,780	$93,967
TRANSPORTATION	$172,812	$183,109	$143,599	$149,005	$141,389	$177,446
WHOLESALE TRADE *	$111,085	$41,976	$38,888	$54,724	$60,543	$47,567
RETAIL TRADE *	$733,612	$575,351	$455,830	$499,037	$568,805	$660,576
FINANCE	$2,857	$2,307	$789	$899	$862	$878
SERVICE	$179,948	$100,183	$96,516	$99,288	$141,172	$167,583
PUBLIC ADM	$185,749	$68,211	$61,083	$143,145	$131,753	$86,934
TOTAL	$2,459,339	$1,339,699	$907,567	$1,079,157	$1,236,507	$1,341,478

**** Due to the reporting method used by the Department of Revenue, Penalty & Interest, and Bond monies could not be extracted from these totals.***

Source: State of Wyoming, Department of Revenue

SALES TAX COLLECTIONS

SWEETWATER *SWEETWATER*

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	$1,915	$2,746	$8,056	$7,705	$6,804	$7,236
MINING	$2,986,250	$3,977,772	$4,391,926	$2,725,557	$1,647,252	$1,739,567
CONSTRUCTION	$297,628	$975,495	$496,001	$249,351	$219,613	$243,340
MANUFACTURING	$381,504	$464,371	$528,255	$351,274	$532,210	$553,141
TRANSPORTATION	$745,495	$884,573	$1,049,081	$1,152,166	$1,240,307	$1,270,186
WHOLESALE TRADE *	$3,293,467	$4,262,914	$4,588,928	$2,859,481	$2,053,251	$2,160,781
RETAIL TRADE *	$6,106,718	$7,269,911	$7,913,019	$7,278,891	$6,605,426	$6,929,200
FINANCE	$42,019	$111,094	$57,579	$13,061	$4,892	$5,447
SERVICE	$2,297,793	$2,784,419	$2,974,463	$2,046,169	$1,649,558	$1,660,041
PUBLIC ADM	$1,061,822	$1,130,574	$1,131,892	$876,230	$1,060,308	$1,354,076
TOTAL	$17,214,623	$21,863,880	$23,139,213	$17,559,900	$15,019,638	$15,923,031

INDUSTRIAL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
AGRICULTURE	$7,719	$6,306	$14,779	$19,370	$27,230	$29,029
MINING	$2,196,727	$3,937,528	$1,358,370	$1,588,037	$2,674,959	$2,921,328
CONSTRUCTION	$315,708	$258,356	$324,212	$378,[illegible]	$374,864	$475,273
MANUFACTURING	$510,786	$355,178	$679,653	$564,022	$722,554	$833,116
TRANSPORTATION	$1,335,830	$1,790,679	$981,439	$1,357,452	$1,392,034	$1,932,531
WHOLESALE TRADE *	$2,158,445	$1,422,142	$1,531,592	$1,525,474	$1,865,895	$1,966,483
RETAIL TRADE *	$7,919,057	$7,074,883	$6,398,084	$6,393,019	$7,035,859	$7,945,077
FINANCE	$705	$901	$38	$201	$224	$204
SERVICE	$1,939,066	$1,443,624	$1,504,586	$1,613,466	$1,832,329	$2,084,400
PUBLIC ADM	$1,575,480	$1,502,738	$1,385,563	$1,458,391	$1,677,265	$1,658,461
TOTAL	$17,959,536	$17,792,348	$14,178,316	$14,898,338	$17,603,214	$19,845,903

**** Due to the reporting method used by the Department of Revenue, Penalty & Interest, and Bond monies could not be extracted from these totals.***

Source: State of Wyoming, Department of Revenue

SALES TAX COLLECTIONS

TETON *TETON*

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	$31,730	$18,638	$75,588	$84,344	$84,962	$70,773
MINING	$5,122	$5,161	$4,640	$5,305	$3,999	$4,271
CONSTRUCTION	$169,385	$190,419	$196,980	$150,017	$159,704	$157,833
MANUFACTURING	$49,994	$57,583	$64,629	$75,752	$82,430	$122,293
TRANSPORTATION	$240,465	$320,140	$383,567	$470,998	$538,384	$562,589
WHOLESALE TRADE *	$51,892	$56,135	$61,114	$58,099	$54,888	$59,005
RETAIL TRADE *	$2,620,107	$3,243,639	$3,744,688	$3,809,217	$4,005,445	$4,038,618
FINANCE	$11,166	$18,042	$39,679	$51,311	$76,728	$112,635
SERVICE	$1,589,045	$1,332,909	$1,520,099	$1,551,093	$1,671,508	$1,761,477
PUBLIC ADM	$190,662	$204,051	$190,010	$230,323	$266,657	$260,012
TOTAL	$4,959,580	$5,446,732	$6,281,008	$6,486,470	$6,944,721	$7,149,518

INDUSTRIAL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
AGRICULTURE	$90,850	$108,159	$91,483	$122,254	$124,680	$175,064
MINING	$5,806	$4,816	$9,224	$8,292	$8,777	$12,939
CONSTRUCTION	$176,934	$200,513	$182,904	$308,385	$405,699	$502,108
MANUFACTURING	$141,736	$174,032	$222,337	$268,653	$253,018	$312,969
TRANSPORTATION	$664,027	$731,081	$616,232	$759,544	$770,926	$965,992
WHOLESALE TRADE *	$66,154	$93,367	$102,471	$153,409	$196,270	$280,505
RETAIL TRADE *	$4,417,125	$6,383,957	$5,798,295	$7,258,812	$7,657,503	$8,857,251
FINANCE	$159,773	$209,664	$251,596	$316,511	$333,431	$424,993
SERVICE	$1,905,517	$2,582,045	$2,318,995	$3,047,659	$3,080,476	$4,018,563
PUBLIC ADM	$254,592	$350,961	$298,652	$368,703	$457,353	$565,730
TOTAL	$7,882,538	$10,838,639	$9,892,189	$12,612,223	$13,288,134	$16,116,115

* ***Due to the reporting method used by the Department of Revenue, Penalty & Interest, and Bond monies could not be extracted from these totals.***

Source: State of Wyoming, Department of Revenue

SALES TAX COLLECTIONS

UINTA *UINTA*

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	$107,546	$73,668	$53,090	$56,593	$50,469	$41,897
MINING	$382,148	$1,068,627	$2,110,680	$1,898,672	$1,185,876	$1,279,029
CONSTRUCTION	$206,688	$324,128	$749,019	$723,327	$480,107	$592,097
MANUFACTURING	$7,241	$279,018	$1,338,655	$973,474	$845,309	$1,065,686
TRANSPORTATION	$267,755	$458,496	$706,722	$1,379,105	$1,897,336	$2,031,856
WHOLESALE TRADE *	$738,812	$884,895	$1,068,760	$1,291,618	$553,580	$790,512
RETAIL TRADE *	$1,629,556	$2,533,457	$3,600,043	$3,729,336	$3,507,736	$3,583,568
FINANCE	$74	$1,775	$4,290	$3,649	$2,714	$2,387
SERVICE	$629,563	$1,182,819	$1,839,574	$1,608,739	$1,373,057	$1,205,928
PUBLIC ADM	$265,843	$399,043	$447,343	$332,648	$392,560	$430,055
TOTAL	$4,235,241	$7,205,938	$11,918,189	$11,997,175	$10,288,760	$11,023,031

INDUSTRIAL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
AGRICULTURE	$34,329	$23,737	$28,648	$40,651	$58,070	$67,705
MINING	$856,221	$309,407	$416,020	$387,011	$491,534	$418,110
CONSTRUCTION	$549,500	$1,174,041	$279,170	$383,816	$292,529	$334,347
MANUFACTURING	$699,657	$208,909	$603,152	$549,032	$290,436	$20,923
TRANSPORTATION	$2,331,743	$2,341,764	$2,246,800	$387,592	$65,628	$1,277,958
WHOLESALE TRADE *	$949,044	$815,783	$937,734	$999,509	$995,717	$1,072,312
RETAIL TRADE *	$3,435,879	$3,519,558	$2,702,341	$2,591,135	$2,543,660	$2,900,143
FINANCE	$1,800	$1,432	$1,796	$1,326	$2,161	$1,483
SERVICE	$1,004,069	$656,971	$749,443	$758,032	$924,095	$983,371
PUBLIC ADM	$411,038	$377,317	$351,715	$362,596	$386,569	$467,644
TOTAL	$10,273,293	$9,488,928	$8,316,819	$6,460,700	$6,050,398	$7,543,995

**** Due to the reporting method used by the Department of Revenue, Penalty & Interest, and Bond monies could not be extracted from these totals.***

Source: State of Wyoming, Department of Revenue

SALES TAX COLLECTIONS

WASHAKIE

WASHAKIE

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	$7,074	$5,309	$6,518	$5,534	$9,913	$9,060
MINING	$589,296	$551,488	$368,203	$252,078	$277,060	$332,368
CONSTRUCTION	$95,972	$118,400	$173,451	$167,737	$66,302	$82,654
MANUFACTURING	$19,963	$29,453	$28,896	$48,377	$49,742	$56,806
TRANSPORTATION	$151,292	$164,399	$198,426	$219,700	$282,576	$289,065
WHOLESALE TRADE *	$145,247	$173,029	$215,870	$167,951	$183,567	$197,752
RETAIL TRADE *	$1,231,629	$1,480,433	$1,458,515	$1,265,362	$1,294,859	$1,270,400
FINANCE	$47	$141	$214	$9,145	$2,649	$154
SERVICE	$216,765	$273,004	$282,103	$220,706	$235,321	$238,347
PUBLIC ADM	$203,836	$225,487	$252,639	$214,791	$229,529	$254,642
TOTAL	$2,661,134	$3,021,157	$2,984,835	$2,571,394	$2,631,528	$2,731,260

INDUSTRIAL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
AGRICULTURE	$5,683	$5,955	$5,478	$4,603	$5,648	$6,158
MINING	$248,125	$64,456	$134,789	$157,745	$143,700	$161,625
CONSTRUCTION	$69,781	$35,170	$42,154	$43,767	$34,735	$31,533
MANUFACTURING	$65,293	$52,112	$84,252	$90,664	$98,747	$103,584
TRANSPORTATION	$305,392	$256,616	$275,927	$301,812	$258,135	$282,023
WHOLESALE TRADE *	$166,080	$124,790	$138,861	$131,126	$125,706	$146,482
RETAIL TRADE *	$1,227,542	$1,104,036	$1,041,354	$1,030,314	$1,083,303	$1,124,786
FINANCE	$1,193	$6,250	$27	$2,808	$282	$546
SERVICE	$219,662	$147,791	$160,205	$154,515	$154,559	$166,645
PUBLIC ADM	$239,621	$196,127	$235,067	$259,758	$324,473	$327,319
TOTAL	$2,548,387	$1,993,317	$2,118,114	$2,177,111	$2,229,287	$2,350,700

**** Due to the reporting method used by the Department of Revenue, Penalty & Interest, and Bond monies could not be extracted from these totals.***

Source: State of Wyoming, Department of Revenue

SALES TAX COLLECTIONS

WESTON *WESTON*

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	$5,054	$1,904	$2,124	$1,897	$2,232	$2,139
MINING	$333,456	$488,227	$719,668	$628,781	$397,537	$446,595
CONSTRUCTION	$29,711	$39,297	$39,065	$39,710	$32,085	$32,854
MANUFACTURING	$66,607	$66,294	$160,807	$114,002	$142,641	$94,802
TRANSPORTATION	$159,076	$262,304	$252,858	$243,973	$271,999	$251,048
WHOLESALE TRADE *	$103,558	$164,849	$227,116	$172,145	$146,931	$143,377
RETAIL TRADE *	$912,522	$1,011,692	$1,098,108	$1,062,380	$1,076,826	$1,032,719
FINANCE	$52	$8	$8	$3	$1,717	$9,910
SERVICE	$144,441	$215,637	$251,986	$205,628	$186,434	$182,629
PUBLIC ADM	$189,299	$189,432	$249,980	$213,297	$202,277	$200,876
TOTAL	$1,943,785	$2,439,653	$3,001,744	$2,681,827	$2,460,689	$2,396,961

INDUSTRIAL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
AGRICULTURE	$1,224	$1,282	$2,596	$3,761	$3,548	$3,841
MINING	$333,151	$154,114	$265,501	$242,586	$279,766	$314,951
CONSTRUCTION	$31,058	$25,792	$34,369	$35,659	$28,778	$32,890
MANUFACTURING	$44,917	$24,829	$21,783	$37,126	$32,575	$59,150
TRANSPORTATION	$252,747	$231,966	$207,588	$201,354	$249,015	$260,436
WHOLESALE TRADE *	$131,248	$65,854	$58,311	$80,592	$68,626	$84,574
RETAIL TRADE *	$977,772	$862,967	$842,901	$844,801	$861,339	$893,479
FINANCE	$27	$328	$409	$13	$2	$10
SERVICE	$184,259	$144,275	$155,061	$153,841	$143,183	$134,610
PUBLIC ADM	$169,802	$159,399	$187,940	$213,867	$193,706	$242,969
TOTAL	$2,126,218	$1,670,816	$1,776,459	$1,813,600	$1,860,538	$2,026,911

**** Due to the reporting method used by the Department of Revenue, Penalty & Interest, and Bond monies could not be extracted from these totals.***

Source: State of Wyoming, Department of Revenue

SALES TAX COLLECTIONS

OUT OF STATE *OUT OF STATE*

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	$9,346	$4,966	$3,537	$7,461	$7,820	$10,542
MINING	$1,460,361	$2,544,181	$3,018,674	$2,000,256	$3,142,262	$2,951,531
CONSTRUCTION	$686,100	$870,100	$991,019	$708,691	$475,343	$550,112
MANUFACTURING	$1,564,561	$2,296,053	$4,022,768	$2,152,069	$1,759,466	$2,580,898
TRANSPORTATION	$140,067	$225,575	$1,012,080	$743,344	$681,176	$1,199,625
WHOLESALE TRADE *	$6,376,982	$7,842,898	$9,628,039	$6,223,565	$5,023,231	$5,061,827
RETAIL TRADE *	$1,588,153	$2,111,374	$2,236,893	$1,915,201	$1,658,965	$1,699,184
FINANCE	$87,784	$131,220	$190,889	$157,405	$186,756	$271,421
SERVICE	$1,792,048	$2,942,928	$3,871,028	$3,198,131	$2,935,365	$2,888,778
PUBLIC ADM	-	-	-	-	-	-
TOTAL	$13,705,419	$18,969,311	$24,974,940	$17,106,138	$15,870,405	$17,213,931

INDUSTRIAL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
AGRICULTURE	$8,774	$6,179	$7,729	$5,275	$4,775	$5,928
MINING	$1,893,624	$722,645	$970,144	$1,289,815	$951,809	$1,417,702
CONSTRUCTION	$774,566	$357,503	$464,372	$366,126	$607,219	$797,310
MANUFACTURING	$2,133,734	$1,433,259	$1,869,766	$2,198,680	$2,528,348	$2,775,801
TRANSPORTATION	$1,189,938	$636,169	$464,843	$547,707	$685,211	$629,006
WHOLESALE TRADE *	$4,392,849	$2,913,545	$3,874,209	$3,596,076	$4,169,017	$4,766,860
RETAIL TRADE *	$1,918,691	$2,067,555	$1,676,695	$2,088,771	$2,238,911	$2,349,588
FINANCE	$333,434	$386,761	$300,469	$260,665	$236,756	$204,677
SERVICE	$3,106,459	$2,560,943	$2,898,839	$3,202,460	$3,691,830	$7,989,362
PUBLIC ADM	-	-	$81	$447	$2,393	($112)
TOTAL	$15,752,083	$11,084,628	$12,527,147	$13,556,023	$15,116,270	$20,936,122

**** Due to the reporting method used by the Department of Revenue, Penalty & Interest, and Bond monies could not be extracted from these totals.***

Source: State of Wyoming, Department of Revenue

SECTION III

RETAIL SECTOR
SALES TAX COLLECTIONS

STATE AND COUNTY
SUMMARY AND GRAPHS

RETAIL SALES TAX COLLECTIONS

This section of the report lists the sales tax collections, by component, in the Retail Trade sector. Collections are reported at both the state and county levels. The Retail sector is divided into eight major sub-sector components, which are briefly explained in the glossary.

Statewide, total retail sales tax collections for fiscal year 1991 were up 9.6 percent from the previous year. The graph on page 81 displays twelve years of total retail sales tax collections. (Also, see page 82 for relative importance of components.)

Seven of the eight retail sales components realized gains over year earlier levels. General Merchandise Stores realized the most sizable increase, at 22.4 percent over the FY 1990 level. Collections in the Food Stores component were up 14.3 percent from the previous year level. The Restaurant component (by SIC label "Eating and Drinking Places") realized a 13.7 percent increase over fiscal year 1990. The other components yielding increases over year earlier levels were: Building and Hardware Stores (9.9%), Furniture Stores (9.6%), Apparel Stores (6.8%), and Automotive Service Stores (3.5%). The Miscellaneous Stores component showed the only decline in the Retail Trade sector, dipping 6.5 percent below FY 90's level.

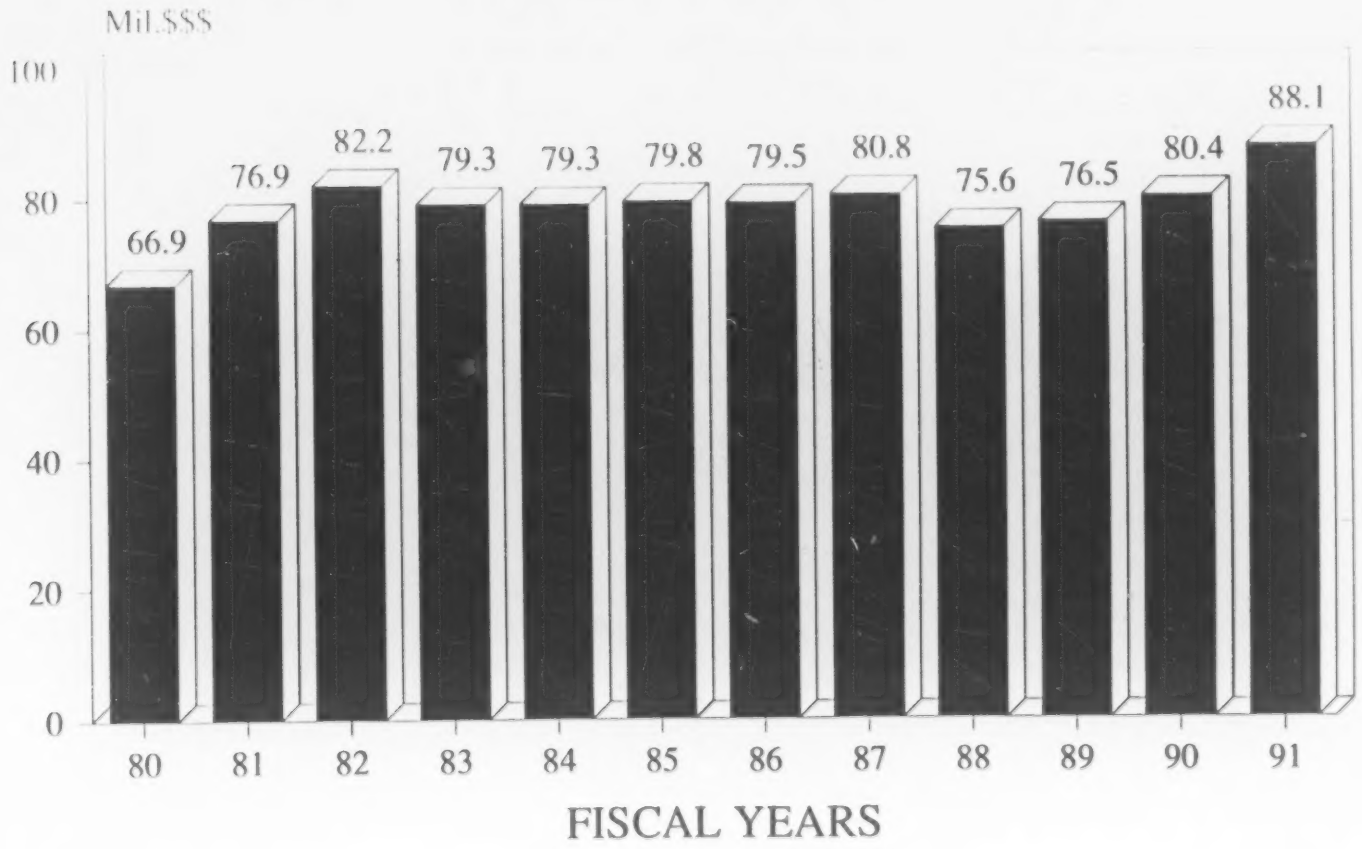
The most significant increase in retail sales tax collections at the county level occurred in Park County, which realized a 25.2 percent increase over fiscal year 1990. Platte County experienced the next largest annual increase in this sector, at 23.3 percent over the level collected one year earlier. Retail trade in Albany County increased substantially, as collections were up 22.8 percent over the FY 90 total for

that county. Other significant increases in retail sales tax collections were seen in Sheridan (16.7%), Sublette (16.1%), Teton (15.7%), and Uinta (14.0%) counties. Only two counties experienced declines in retail sales tax collections, Goshen (-13.4%) and Niobrara (-3.4%). The large reduction in retail sales revenue in Goshen County resulted from the expiration of a 1 percent capital facilities optional tax that had been in effect during most of FY 1990.

TOTAL RETAIL SALES TAX COLLECTIONS

WYOMING

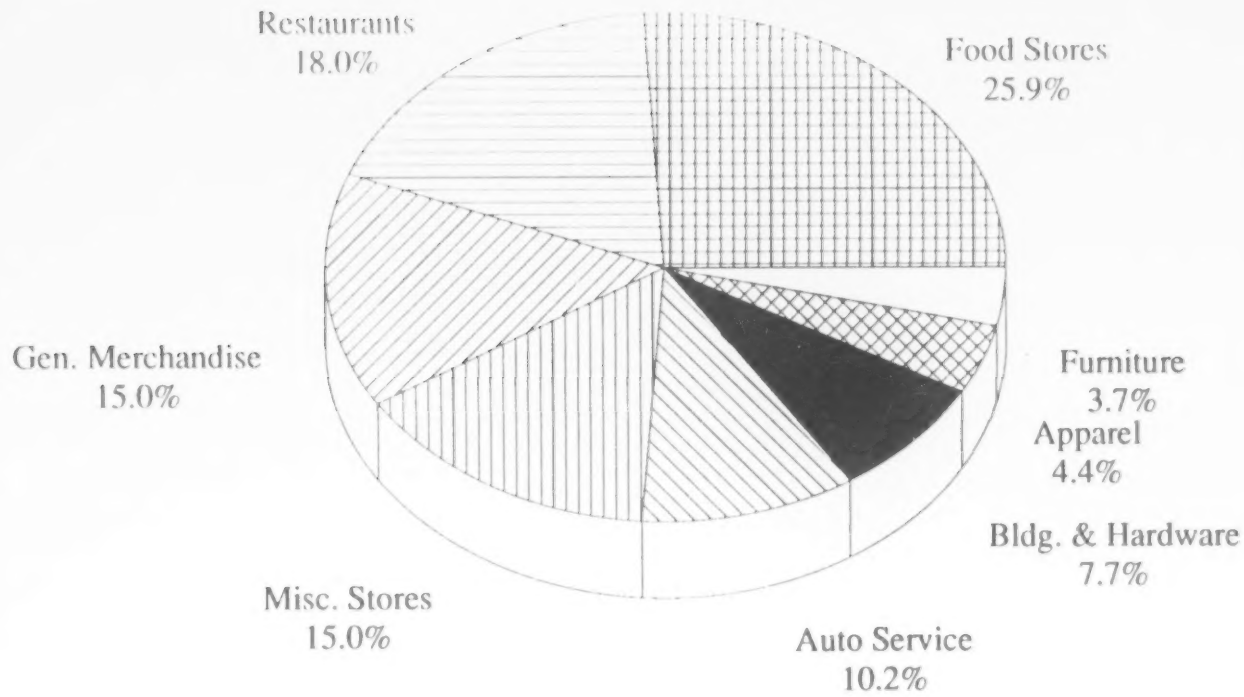
FY 1980 THROUGH FY 1991



Source: Department of Revenue

RETAIL SALES TAX COLLECTIONS - FY 1991

By Retail Component



TOTAL FY 91= $88.1 Million

Source: Department of Revenue

RETAIL SALES TAX COLLECTIONS

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	$8,968,311	$9,403,861	$9,311,407	$8,359,458	$8,087,886	$7,664,003
GEN. MERCHANDISE	$8,820,783	$9,396,792	$9,952,473	$9,634,556	$9,746,715	$10,150,383
FOOD STORES	$16,219,783	$19,276,071	$20,977,744	$21,717,097	$21,847,728	$22,189,754
AUTO SERVICE	$9,557,590	$10,784,200	$11,327,989	$9,452,519	$9,330,748	$9,362,311
APPAREL	$2,952,135	$3,441,298	$3,851,091	$3,980,267	$3,814,611	$3,601,811
FURNITURE	$3,340,393	$3,588,478	$3,741,826	$3,463,808	$3,319,221	$3,113,082
RESTAURANTS	$8,399,841	$10,356,774	$11,455,563	$11,819,441	$11,887,134	$12,046,306
MISC. STORES	$8,607,359	$10,622,332	$11,622,468	$10,881,787	$11,239,358	$11,651,836
RETAIL TOTAL	$66,866,195	$76,869,806	$82,240,561	$79,308,933	$79,273,401	$79,779,486

RETAIL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
BLDG. & HARDWARE	$6,958,320	$6,162,362	$5,537,682	$5,689,568	$6,176,642	$6,787,635
GEN. MERCHANDISE	$10,660,104	$11,461,531	$10,167,685	$10,293,247	$10,744,982	$13,150,909
FOOD STORES	$22,257,429	$20,787,410	$19,346,754	$19,279,324	$19,937,826	$22,783,401
AUTO SERVICE	$8,871,690	$8,068,728	$8,421,295	$8,390,335	$8,740,308	$9,048,068
APPAREL	$3,670,020	$3,595,845	$3,499,994	$3,449,687	$3,678,766	$3,927,683
FURNITURE	$3,004,401	$3,089,426	$2,816,050	$2,849,792	$2,988,997	$3,277,237
RESTAURANTS	$12,386,425	$12,976,938	$12,798,115	$12,907,285	$13,959,399	$15,869,924
MISC. STORES	$11,707,793	$14,700,659	$13,030,061	$13,689,628	$14,148,583	$13,223,698
RETAIL TOTAL	$79,516,182	$80,842,899	$75,617,636	$76,539,866	$80,375,503	$88,068,555

Penalty & Interest, and Bond monies could not be extracted from this sector.

Source: State of Wyoming, Department of Revenue

ALBANY

RETAIL SALES TAX COLLECTIONS

ALBANY

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	$256,067	$242,979	$230,189	$216,827	$260,158	$217,769
GEN. MERCHANDISE	$170,386	$168,485	$162,883	$144,432	$150,384	$147,060
FOOD STORES	$804,458	$858,990	$957,713	$965,197	$996,547	$968,624
AUTO SERVICE	$289,972	$330,234	$323,154	$296,435	$300,346	$293,938
APPAREL	$155,691	$178,854	$196,569	$182,282	$180,529	$174,741
FURNITURE	$173,285	$163,017	$167,623	$148,893	$149,667	$121,643
RESTAURANTS	$386,809	$456,038	$496,352	$517,280	$566,802	$577,864
MISC. STORES	$440,351	$466,871	$471,101	$539,312	$579,349	$516,450
RETAIL TOTAL	$2,677,019	$2,865,469	$3,005,584	$3,010,658	$3,183,782	$3,018,089

RETAIL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
BLDG. & HARDWARE	$185,169	$203,450	$265,112	$251,712	$243,888	$271,734
GEN. MERCHANDISE	$129,527	$153,070	$159,447	$143,306	$202,914	$770,568
FOOD STORES	$952,266	$1,124,142	$1,377,294	$1,303,572	$1,330,222	$1,663,383
AUTO SERVICE	$288,058	$367,564	$543,157	$523,403	$501,961	$570,470
APPAREL	$160,171	$176,154	$229,011	$220,968	$209,317	$232,004
FURNITURE	$123,597	$128,689	$189,297	$194,389	$192,290	$196,955
RESTAURANTS	$617,608	$738,911	$955,410	$936,831	$946,704	$1,114,810
MISC. STORES	$545,405	$954,021	$1,076,638	$1,100,975	$1,095,578	$979,690
RETAIL TOTAL	$3,001,801	$3,846,001	$4,795,366	$4,675,156	$4,722,874	$5,799,614

Penalty & Interest, and Bond monies could not be extracted from this sector.

Source: State of Wyoming, Department of Revenue

RETAIL SALES TAX COLLECTIONS

BIG HORN

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	$144,773	$154,560	$130,887	$111,060	$113,476	$102,095
GEN. MERCHANDISE	$56,193	$66,269	$68,311	$61,746	$60,229	$59,833
FOOD STORES	$268,694	$308,739	$337,582	$328,090	$335,647	$338,464
AUTO SERVICE	$85,851	$80,087	$93,106	$86,986	$71,185	$74,440
APPAREL	$53,305	$61,675	$49,159	$71,608	$68,927	$66,951
FURNITURE	$30,645	$33,370	$34,154	$27,978	$27,234	$24,839
RESTAURANTS	$103,760	$113,581	$121,791	$112,712	$108,319	$109,208
MISC. STORES	$85,539	$127,957	$138,654	$110,314	$101,783	$104,348
RETAIL TOTAL	$828,760	$946,238	$973,644	$910,494	$886,800	$880,178

RETAIL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
BLDG. & HARDWARE	$95,891	$80,152	$70,906	$72,810	$79,585	$82,314
GEN. MERCHANDISE	$52,646	$41,182	$37,125	$36,952	$37,059	$33,697
FOOD STORES	$354,924	$327,230	$326,604	$313,372	$326,860	$317,422
AUTO SERVICE	$69,477	$64,881	$74,628	$74,801	$69,687	$90,742
APPAREL	$61,783	$60,551	$63,093	$63,048	$66,387	$45,784
FURNITURE	$22,964	$25,283	$18,761	$20,267	$28,494	$30,079
RESTAURANTS	$101,455	$98,636	$107,074	$101,869	$107,085	$122,275
MISC. STORES	$107,523	$100,412	$112,257	$142,206	$138,254	$148,223
RETAIL TOTAL	$866,663	$798,327	$810,448	$825,325	$853,411	$870,536

Penalty & Interest, and Bond monies could not be extracted from this sector.

Source: State of Wyoming, Department of Revenue

CAMPBELL RETAIL SALES TAX COLLECTIONS *CAMPBELL*

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	$704,594	$804,586	$916,711	$866,458	$652,548	$565,980
GEN. MERCHANDISE	$468,762	$550,137	$605,235	$568,370	$620,419	$691,846
FOOD STORES	$1,055,119	$1,492,259	$1,716,508	$1,827,271	$1,854,451	$2,037,210
AUTO SERVICE	$623,822	$825,624	$1,153,558	$1,108,893	$1,143,282	$1,212,799
APPAREL	$198,633	$233,120	$305,352	$313,512	$314,919	$312,118
FURNITURE	$153,468	$267,842	$342,208	$336,127	$320,133	$320,253
RESTAURANTS	$476,493	$698,682	$910,225	$947,280	$963,333	$961,131
MISC. STORES	$671,000	$905,096	$1,042,491	$1,078,816	$1,070,483	$1,041,380
RETAIL TOTAL	$4,351,891	$5,777,346	$6,992,288	$7,046,727	$6,939,568	$7,142,717

RETAIL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
BLDG. & HARDWARE	$504,626	$315,980	$285,191	$292,699	$315,612	$365,493
GEN. MERCHANDISE	$708,631	$614,286	$669,453	$742,762	$749,234	$828,799
FOOD STORES	$1,913,223	$1,380,720	$1,443,710	$1,323,509	$1,382,458	$1,574,330
AUTO SERVICE	$1,056,112	$828,246	$862,773	$820,093	$860,514	$761,770
APPAREL	$311,244	$242,532	$212,458	$205,510	$215,049	$230,500
FURNITURE	$257,458	$249,930	$221,755	$231,987	$214,696	$239,951
RESTAURANTS	$971,333	$800,592	$831,913	$798,941	$895,630	$960,671
MISC. STORES	$992,054	$1,093,310	$1,069,733	$1,022,230	$1,024,345	$778,682
RETAIL TOTAL	$6,714,681	$5,525,596	$5,596,986	$5,437,731	$5,657,538	$5,740,196

Penalty & Interest, and Bond monies could not be extracted from this sector.

Source: State of Wyoming, Department of Revenue

RETAIL SALES TAX COLLECTIONS

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	$325,699	$323,309	$274,704	$229,213	$248,587	$231,708
GEN. MERCHANDISE	$314,559	$330,544	$325,956	$268,613	$254,148	$252,043
FOOD STORES	$830,865	$1,007,574	$1,077,249	$1,000,370	$966,605	$905,844
AUTO SERVICE	$483,589	$523,999	$535,219	$409,113	$431,203	$405,759
APPAREL	$170,502	$182,899	$169,528	$149,502	$111,046	$103,521
FURNITURE	$81,160	$92,082	$71,022	$56,417	$55,027	$45,522
RESTAURANTS	$461,560	$397,326	$372,811	$380,369	$363,321	$359,834
MISC. STORES	$483,128	$545,712	$501,488	$435,754	$420,598	$407,418
RETAIL TOTAL	$3,151,062	$3,403,445	$3,327,977	$2,929,351	$2,850,535	$2,711,649

RETAIL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
BLDG. & HARDWARE	$199,338	$185,421	$192,201	$208,234	$181,362	$183,714
GEN. MERCHANDISE	$213,319	$177,159	$176,895	$181,057	$179,503	$195,838
FOOD STORES	$880,507	$846,277	$795,109	$817,485	$809,460	$883,304
AUTO SERVICE	$374,612	$312,166	$296,383	$293,812	$452,819	$455,475
APPAREL	$92,026	$84,367	$89,548	$86,997	$91,024	$80,520
FURNITURE	$40,413	$38,157	$38,431	$27,658	$30,942	$20,886
RESTAURANTS	$372,822	$343,646	$347,075	$394,779	$416,039	$435,193
MISC. STORES	$362,187	$363,304	$318,202	$326,172	$358,434	$335,752
RETAIL TOTAL	$2,535,224	$2,350,497	$2,253,844	$2,336,194	$2,519,583	$2,590,682

Penalty & Interest, and Bond monies could not be extracted from this sector.

Source: State of Wyoming, Department of Revenue

CONVERSE

RETAIL SALES TAX COLLECTIONS

CONVERSE

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	$381,047	$326,959	$284,606	$284,178	$326,553	$268,270
GEN. MERCHANDISE	$189,372	$204,303	$205,519	$178,976	$187,119	$191,031
FOOD STORES	$498,763	$576,270	$620,326	$628,476	$613,944	$598,930
AUTO SERVICE	$304,820	$374,184	$306,102	$241,967	$268,099	$257,668
APPAREL	$82,590	$104,748	$110,993	$113,332	$94,341	$102,776
FURNITURE	$55,743	$46,755	$47,660	$42,239	$38,330	$31,838
RESTAURANTS	$265,743	$278,367	$277,472	$269,634	$230,661	$230,634
MISC. STORES	$122,945	$158,401	$193,201	$172,965	$171,113	$172,795
RETAIL TOTAL	$1,901,023	$2,069,987	$2,045,879	$1,931,767	$1,930,160	$1,853,942

RETAIL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
BLDG. & HARDWARE	$229,398	$173,718	$180,137	$145,839	$165,843	$169,459
GEN. MERCHANDISE	$194,058	$172,919	$157,594	$164,398	$168,388	$170,167
FOOD STORES	$538,964	$517,502	$472,888	$441,205	$466,186	$466,660
AUTO SERVICE	$224,426	$174,695	$168,972	$157,646	$153,172	$160,738
APPAREL	$89,635	$79,435	$87,890	$81,077	$81,457	$59,477
FURNITURE	$24,067	$14,798	$20,994	$18,234	$16,922	$19,852
RESTAURANTS	$215,266	$193,805	$210,918	$217,212	$224,059	$237,454
MISC. STORES	$159,067	$137,112	$116,680	$126,832	$137,400	$129,794
RETAIL TOTAL	$1,674,881	$1,463,984	$1,416,073	$1,352,443	$1,413,427	$1,413,601

Penalty & Interest, and Bond monies could not be extracted from this sector.

Source: State of Wyoming, Department of Revenue

RETAIL SALES TAX COLLECTIONS

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	$28,729	$27,408	$41,372	$40,864	$35,822	$44,887
GEN. MERCHANDISE	$33,585	$27,723	$40,001	$35,286	$33,487	$35,315
FOOD STORES	$106,607	$126,938	$126,266	$128,689	$145,638	$142,461
AUTO SERVICE	$137,210	$125,940	$151,210	$171,631	$144,616	$97,657
APPAREL	$7,690	$7,892	$8,158	$5,121	$2,991	$5,395
FURNITURE	$3,756	$2,931	$3,030	$3,009	$2,938	$3,692
RESTAURANTS	$72,785	$75,116	$68,635	$81,161	$74,309	$78,633
MISC. STORES	$61,393	$61,181	$62,260	$75,734	$118,784	$175,644
RETAIL TOTAL	$451,755	$455,129	$500,932	$541,495	$558,585	$583,684

RETAIL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
BLDG. & HARDWARE	$37,232	$30,743	$38,436	$50,214	$76,643	$103,608
GEN. MERCHANDISE	$30,838	$27,332	$25,829	$17,525	$13,355	$13,338
FOOD STORES	$147,651	$144,630	$148,050	$131,575	$151,619	$145,632
AUTO SERVICE	$107,688	$106,238	$110,410	$106,416	$106,261	$120,464
APPAREL	$6,151	$6,399	$6,877	$9,783	$11,737	$9,658
FURNITURE	$4,184	$4,362	$4,456	$4,682	$9,813	$13,481
RESTAURANTS	$86,966	$81,298	$68,142	$80,581	$73,955	$75,458
MISC. STORES	$153,340	$134,526	$143,450	$143,389	$166,680	$164,814
RETAIL TOTAL	$574,050	$535,528	$545,650	$544,165	$610,063	$646,453

Penalty & Interest, and Bond monies could not be extracted from this sector.

Source: State of Wyoming, Department of Revenue

FREMONT

RETAIL SALES TAX COLLECTIONS

FREMONT

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	$695,887	$691,176	$618,519	$551,123	$547,304	$453,865
GEN. MERCHANDISE	$615,602	$639,114	$604,521	$538,108	$500,402	$522,531
FOOD STORES	$1,099,711	$1,192,773	$1,223,205	$1,252,382	$1,250,785	$1,259,854
AUTO SERVICE	$499,709	$535,917	$515,673	$423,771	$404,665	$398,986
APPAREL	$170,325	$184,076	$180,694	$176,114	$144,754	$134,296
FURNITURE	$150,168	$161,152	$181,159	$155,499	$134,933	$116,286
RESTAURANTS	$445,718	$523,300	$498,578	$510,787	$489,648	$485,712
MISC. STORES	$558,450	$670,429	$713,380	$685,264	$676,187	$704,068
RETAIL TOTAL	$4,235,570	$4,597,937	$4,535,729	$4,293,048	$4,148,678	$4,075,598

RETAIL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
BLDG. & HARDWARE	$377,009	$339,663	$341,690	$365,191	$398,344	$426,500
GEN. MERCHANDISE	$504,336	$482,362	$486,001	$532,557	$560,164	$736,081
FOOD STORES	$1,205,804	$1,242,002	$1,167,554	$1,161,036	$1,219,032	$1,254,287
AUTO SERVICE	$366,453	$331,854	$353,078	$380,353	$376,572	$433,318
APPAREL	$124,844	$103,819	$118,307	$116,235	$133,656	$131,957
FURNITURE	$74,464	$47,999	$60,210	$54,757	$81,311	$97,971
RESTAURANTS	$475,126	$462,000	$477,798	$497,518	$510,205	$539,221
MISC. STORES	$663,513	$563,071	$553,060	$559,836	$548,885	$567,578
RETAIL TOTAL	$3,791,549	$3,572,770	$3,557,698	$3,667,477	$3,828,169	$4,186,913

Penalty & Interest, and Bond monies could not be extracted from this sector.

Source: State of Wyoming, Department of Revenue

RETAIL SALES TAX COLLECTIONS

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	$393,720	$470,378	$394,420	$366,436	$404,116	$320,425
GEN. MERCHANDISE	$146,991	$160,711	$164,044	$162,937	$181,052	$199,428
FOOD STORES	$312,400	$345,791	$360,785	$365,409	$384,265	$375,385
AUTO SERVICE	$107,781	$106,138	$106,537	$104,845	$127,774	$116,053
APPAREL	$57,754	$63,662	$65,377	$66,223	$65,061	$57,535
FURNITURE	$29,266	$22,040	$19,216	$16,742	$23,421	$41,148
RESTAURANTS	$89,669	$94,254	$100,340	$110,452	$119,227	$137,688
MISC. STORES	$171,016	$191,415	$175,065	$165,912	$184,198	$205,139
RETAIL TOTAL	$1,308,597	$1,454,389	$1,385,784	$1,358,956	$1,489,114	$1,452,801

RETAIL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
BLDG. & HARDWARE	$226,288	$200,727	$182,130	$243,934	$273,866	$237,527
GEN. MERCHANDISE	$189,156	$176,288	$173,751	$206,017	$239,842	$196,812
FOOD STORES	$393,595	$370,120	$336,573	$396,756	$411,726	$355,840
AUTO SERVICE	$122,223	$118,684	$119,417	$176,345	$187,711	$176,644
APPAREL	$48,098	$41,081	$35,852	$36,474	$41,341	$33,054
FURNITURE	$43,717	$43,385	$37,914	$54,059	$46,952	$30,558
RESTAURANTS	$133,683	$133,529	$133,754	$158,033	$186,503	$158,045
MISC. STORES	$180,990	$176,472	$191,546	$249,718	$277,382	$252,990
RETAIL TOTAL	$1,337,750	$1,260,286	$1,210,937	$1,521,336	$1,665,323	$1,441,470

Penalty & Interest, and Bond monies could not be extracted from this sector.

Source: State of Wyoming, Department of Revenue

HOT SPRINGS

RETAIL SALES TAX COLLECTIONS

HOT SPRINGS

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	$78,225	$83,743	$71,077	$88,623	$75,073	$84,417
GEN. MERCHANDISE	$55,510	$58,512	$61,231	$67,671	$60,878	$59,733
FOOD STORES	$208,615	$237,183	$249,062	$264,707	$277,025	$275,919
AUTO SERVICE	$106,507	$137,639	$113,886	$109,541	$111,128	$107,292
APPAREL	$33,551	$40,403	$46,414	$45,156	$43,613	$31,010
FURNITURE	$21,293	$24,919	$20,864	$13,871	$15,094	$15,162
RESTAURANTS	$76,788	$78,006	$73,858	$87,806	$104,653	$114,350
MISC. STORES	$74,694	$87,512	$93,953	$95,802	$103,487	$108,539
RETAIL TOTAL	$655,183	$747,917	$730,345	$773,177	$790,951	$796,422

RETAIL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
BLDG. & HARDWARE	$73,909	$65,975	$59,479	$60,661	$63,678	$63,242
GEN. MERCHANDISE	$48,345	$44,505	$26,513	$17,610	$17,020	$18,826
FOOD STORES	$272,472	$248,565	$261,333	$233,662	$224,445	$234,750
AUTO SERVICE	$91,991	$61,935	$68,352	$80,914	$64,876	$66,060
APPAREL	$28,252	$27,580	$27,129	$24,495	$27,883	$26,108
FURNITURE	$13,378	$9,895	$11,381	$12,192	$12,872	$13,792
RESTAURANTS	$99,502	$84,775	$80,895	$88,027	$93,702	$89,839
MISC. STORES	$111,694	$94,955	$93,029	$92,970	$87,604	$94,590
RETAIL TOTAL	$739,543	$638,185	$628,111	$610,531	$592,080	$607,207

Penalty & Interest, and Bond monies could not be extracted from this sector.

Source: State of Wyoming, Department of Revenue

JOHNSON

RETAIL SALES TAX COLLECTIONS

JOHNSON

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	$94,463	$98,673	$108,011	$123,201	$124,164	$128,773
GEN. MERCHANDISE	$37,383	$47,459	$60,409	$59,139	$63,290	$68,779
FOOD STORES	$209,999	$254,326	$294,949	$311,052	$316,291	$301,198
AUTO SERVICE	$131,008	$154,086	$143,556	$142,191	$133,249	$132,523
APPAREL	$41,089	$51,913	$56,306	$52,944	$51,391	$49,555
FURNITURE	$20,179	$19,795	$17,665	$19,513	$17,315	$21,324
RESTAURANTS	$151,805	$208,168	$235,021	$233,901	$225,557	$225,558
MISC. STORES	$118,538	$142,754	$151,389	$159,233	$147,367	$150,903
RETAIL TOTAL	$804,464	$977,174	$1,067,306	$1,101,174	$1,078,624	$1,078,613

RETAIL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
BLDG. & HARDWARE	$107,145	$92,121	$80,946	$98,762	$103,963	$103,125
GEN. MERCHANDISE	$67,860	$48,102	$44,083	$21,952	$10,510	$7,877
FOOD STORES	$304,499	$290,989	$286,281	$291,669	$318,657	$349,158
AUTO SERVICE	$122,164	$90,232	$79,380	$79,718	$83,694	$97,210
APPAREL	$42,877	$49,208	$25,556	$31,134	$35,887	$26,490
FURNITURE	$15,449	$14,219	$14,782	$13,547	$15,180	$16,859
RESTAURANTS	$224,253	$207,666	$199,144	$213,627	$226,956	$245,234
MISC. STORES	$148,006	$135,110	$143,043	$146,342	$157,781	$173,266
RETAIL TOTAL	$1,032,253	$927,647	$873,215	$896,751	$952,628	$1,019,219

Penalty & Interest, and Bond monies could not be extracted from this sector.

Source: State of Wyoming, Department of Revenue

LARAMIE **RETAIL SALES TAX COLLECTIONS** ***LARAMIE***

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	$770,655	$728,158	$1,034,446	$827,777	$829,980	$839,667
GEN. MERCHANDISE	$1,629,327	$1,613,389	$1,693,682	$1,663,155	$1,628,557	$1,672,913
FOOD STORES	$2,105,205	$2,456,424	$2,469,883	$2,642,609	$2,943,042	$3,097,740
AUTO SERVICE	$1,607,334	$1,572,188	$1,387,733	$1,217,732	$1,324,164	$1,443,024
APPAREL	$536,762	$617,785	$770,886	$860,398	$881,094	$737,452
FURNITURE	$478,136	$488,548	$448,087	$482,492	$499,773	$453,582
RESTAURANTS	$1,276,610	$1,444,946	$1,547,844	$1,849,582	$1,908,419	$1,996,874
MISC. STORES	$808,921	$929,869	$1,097,763	$1,128,513	$1,482,648	$1,534,402
RETAIL TOTAL	$9,212,950	$9,851,307	$10,450,324	$10,672,258	$11,497,677	$11,775,654

RETAIL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
BLDG. & HARDWARE	$976,243	$1,205,610	$909,070	$704,700	$631,767	$625,989
GEN. MERCHANDISE	$1,980,548	$2,821,565	$2,381,968	$2,145,701	$2,023,077	$2,348,987
FOOD STORES	$3,280,239	$3,504,504	$2,832,085	$2,478,528	$2,282,467	$2,777,255
AUTO SERVICE	$1,609,992	$1,812,161	$1,785,617	$1,671,744	$1,580,931	$1,737,691
APPAREL	$823,392	$982,218	$963,587	$759,387	$714,469	$739,887
FURNITURE	$498,610	$620,524	$469,495	$403,620	$367,300	$384,551
RESTAURANTS	$2,222,660	$2,916,842	$2,656,787	$2,371,807	$2,275,020	$2,463,836
MISC. STORES	$1,767,350	$3,519,321	$2,879,189	$2,681,594	$2,580,724	$2,201,656
RETAIL TOTAL	$13,159,034	$17,382,745	$14,877,798	$13,217,081	$12,455,755	$13,279,852

Penalty & Interest, and Bond monies could not be extracted from this sector.

Source: State of Wyoming, Department of Revenue

RETAIL SALES TAX COLLECTIONS

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	$151,625	$186,910	$210,440	$179,552	$163,019	$158,634
GEN. MERCHANDISE	$101,352	$138,453	$139,064	$121,456	$121,106	$122,392
FOOD STORES	$286,906	$383,161	$471,254	$486,000	$488,833	$585,370
AUTO SERVICE	$116,090	$177,112	$227,763	$198,318	$205,596	$238,759
APPAREL	$37,138	$50,418	$59,341	$65,807	$60,444	$61,323
FURNITURE	$25,280	$21,150	$16,802	$23,260	$22,086	$35,519
RESTAURANTS	$154,274	$236,935	$359,410	$311,407	$250,961	$250,674
MISC. STORES	$93,276	$153,737	$165,225	$158,287	$153,319	$149,894
RETAIL TOTAL	$965,941	$1,347,876	$1,649,299	$1,544,087	$1,465,364	$1,602,565

RETAIL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
BLDG. & HARDWARE	$196,167	$172,330	$146,985	$167,274	$173,130	$193,893
GEN. MERCHANDISE	$120,942	$89,326	$73,446	$67,684	$63,344	$66,049
FOOD STORES	$647,928	$573,324	$494,433	$456,952	$495,230	$522,367
AUTO SERVICE	$202,469	$152,626	$169,244	$194,834	$230,689	$215,237
APPAREL	$75,286	$54,164	$39,735	$39,397	$37,668	$67,327
FURNITURE	$29,659	$26,743	$26,427	$23,048	$26,982	$30,940
RESTAURANTS	$383,025	$229,552	$160,820	$180,958	$239,187	$249,917
MISC. STORES	$170,971	$118,810	$16,582	$113,265	$118,753	$119,641
RETAIL TOTAL	$1,826,447	$1,416,875	$1,127,672	$1,243,412	$1,384,983	$1,465,371

Penalty & Interest, and Bond monies could not be extracted from this sector.

Source: State of Wyoming, Department of Revenue

NATRONA

RETAIL SALES TAX COLLECTIONS

NATRONA

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	$1,998,148	$1,884,540	$1,588,798	$1,429,398	$1,247,018	$1,219,412
GEN. MERCHANDISE	$1,902,159	$1,904,989	$1,977,469	$2,078,122	$2,176,137	$2,206,540
FOOD STORES	$3,074,291	$3,618,477	$3,934,158	$3,931,522	$3,772,469	$3,859,051
AUTO SERVICE	$2,153,394	$2,085,639	$2,275,280	$1,631,892	$1,815,623	$1,764,623
APPAREL	$602,150	$706,170	$739,450	$726,242	$803,790	$742,788
FURNITURE	$1,072,312	$1,022,486	$1,103,159	$966,523	$857,203	$795,556
RESTAURANTS	$1,481,145	$1,731,631	$1,916,557	$1,854,484	$1,773,494	$1,765,589
MISC. STORES	$1,508,409	$1,721,556	$1,936,219	$1,611,973	$1,546,574	$1,627,131
RETAIL TOTAL	$13,792,008	$14,675,488	$15,471,090	$14,230,156	$13,992,308	$13,980,690

RETAIL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
BLDG. & HARDWARE	$1,044,915	$829,038	$572,075	$767,633	$662,691	$776,021
GEN. MERCHANDISE	$2,255,939	$2,264,898	$2,035,563	$1,929,438	$2,023,964	$2,100,881
FOOD STORES	$3,683,001	$2,761,099	$2,595,384	$2,650,253	$2,690,402	$3,297,223
AUTO SERVICE	$1,521,332	$1,276,644	$1,391,585	$1,372,724	$1,379,612	$1,365,559
APPAREL	$698,850	$611,904	$598,364	$619,732	$677,927	$689,037
FURNITURE	$700,751	$541,040	$559,890	$549,663	$542,818	$630,071
RESTAURANTS	$1,699,731	$1,550,535	$1,608,075	$1,600,033	$1,755,131	$1,848,926
MISC. STORES	$1,691,018	$2,267,288	$2,193,020	$2,153,921	$2,121,187	$1,737,677
RETAIL TOTAL	$13,295,537	$12,102,446	$11,553,956	$11,643,397	$11,853,732	$12,445,395

Penalty & Interest, and Bond monies could not be extracted from this sector.

Source: State of Wyoming, Department of Revenue

RETAIL SALES TAX COLLECTIONS

NIOBRARA

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	$28,898	$16,948	$14,435	$15,995	$19,240	$26,426
GEN. MERCHANDISE	$23,871	$24,505	$23,219	$22,637	$21,464	$20,488
FOOD STORES	$108,704	$116,480	$121,780	$119,769	$132,262	$126,380
AUTO SERVICE	$24,955	$28,798	$38,327	$42,105	$57,528	$64,795
APPAREL	$17,265	$18,968	$20,349	$16,962	$15,842	$7,422
FURNITURE	$3,366	$7,457	$20,183	$16,921	$14,544	$12,407
RESTAURANTS	$54,303	$66,329	$91,435	$83,513	$100,567	$78,507
MISC. STORES	$72,546	$98,804	$79,644	$63,680	$67,956	$48,743
RETAIL TOTAL	$333,908	$378,289	$409,372	$381,582	$429,403	$385,168

RETAIL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
BLDG. & HARDWARE	$26,429	$22,573	$20,894	$17,117	$12,417	$12,837
GEN. MERCHANDISE	$10,766	$11,198	$9,339	$9,511	$11,589	$10,856
FOOD STORES	$115,144	$113,584	$91,511	$87,363	$112,663	$113,147
AUTO SERVICE	$59,342	$58,325	$54,318	$52,116	$78,499	$72,238
APPAREL	$2,021	$2,252	$1,134	$174	$1,347	$893
FURNITURE	$7,188	$2,437	$104	$332	$320	$502
RESTAURANTS	$61,795	$59,348	$60,352	$68,825	$80,187	$83,065
MISC. STORES	$46,226	$42,385	$42,053	$39,787	$49,659	$41,449
RETAIL TOTAL	$328,911	$312,102	$279,705	$275,225	$346,681	$334,987

Penalty & Interest, and Bond monies could not be extracted from this sector.

Source: State of Wyoming, Department of Revenue

PARK RETAIL SALES TAX COLLECTIONS *PARK*

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	$370,223	$426,964	$380,046	$377,062	$451,440	$462,062
GEN. MERCHANDISE	$397,837	$444,026	$546,858	$575,261	$621,491	$667,291
FOOD STORES	$582,179	$668,167	$714,688	$763,677	$686,231	$508,512
AUTO SERVICE	$253,833	$321,313	$436,036	$411,740	$330,447	$274,817
APPAREL	$111,472	$124,446	$127,732	$126,734	$124,253	$121,925
FURNITURE	$96,729	$115,405	$111,327	$99,345	$106,282	$98,892
RESTAURANTS	$282,483	$723,391	$840,501	$899,706	$966,578	$946,958
MISC. STORES	$379,456	$462,018	$490,703	$473,240	$592,079	$841,910
RETAIL TOTAL	$2,474,212	$3,285,730	$3,647,891	$3,726,765	$3,878,801	$3,922,367

RETAIL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
BLDG. & HARDWARE	$422,049	$341,690	$344,886	$331,800	$373,493	$388,140
GEN. MERCHANDISE	$675,942	$657,904	$727,820	$752,342	$807,228	$802,807
FOOD STORES	$520,972	$510,686	$501,895	$598,983	$632,299	$702,221
AUTO SERVICE	$214,691	$182,299	$209,223	$191,002	$201,420	$185,381
APPAREL	$121,700	$106,736	$105,002	$114,143	$115,681	$128,127
FURNITURE	$83,409	$84,260	$66,390	$74,814	$80,820	$96,939
RESTAURANTS	$950,990	$588,564	$647,721	$634,316	$746,521	$1,562,538
MISC. STORES	$763,987	$808,850	$756,308	$774,036	$824,314	$868,197
RETAIL TOTAL	$3,753,740	$3,280,989	$3,359,245	$3,471,436	$3,781,776	$4,734,350

Penalty & Interest, and Bond monies could not be extracted from this sector.

Source: State of Wyoming, Department of Revenue

RETAIL SALES TAX COLLECTIONS

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	$335,395	$376,610	$218,330	$166,239	$212,486	$184,746
GEN. MERCHANDISE	$118,820	$136,180	$90,259	$72,511	$68,845	$74,436
FOOD STORES	$412,903	$452,223	$343,123	$296,134	$294,917	$289,171
AUTO SERVICE	$127,992	$128,835	$85,833	$80,828	$90,844	$94,975
APPAREL	$44,025	$51,797	$37,236	$31,196	$29,903	$25,896
FURNITURE	$40,446	$44,163	$36,910	$29,000	$23,299	$21,461
RESTAURANTS	$225,698	$239,685	$165,224	$156,007	$145,022	$149,192
MISC. STORES	$177,937	$183,682	$135,399	$103,665	$113,826	$105,947
RETAIL TOTAL	$1,483,214	$1,613,175	$1,112,314	$935,580	$979,142	$945,824

RETAIL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
BLDG. & HARDWARE	$196,548	$116,629	$132,335	$97,485	$107,905	$166,809
GEN. MERCHANDISE	$64,677	$73,200	$64,250	$64,738	$77,478	$98,268
FOOD STORES	$282,762	$295,370	$275,437	$274,780	$318,142	$381,025
AUTO SERVICE	$99,072	$82,886	$86,719	$83,276	$92,295	$108,384
APPAREL	$19,853	$18,276	$14,900	$14,969	$16,142	$18,471
FURNITURE	$22,743	$17,525	$11,809	$12,096	$7,754	$6,859
RESTAURANTS	$146,210	$149,541	$152,258	$152,215	$187,853	$223,328
MISC. STORES	$93,708	$73,034	$62,259	$56,899	$63,185	$70,032
RETAIL TOTAL	$925,573	$826,461	$799,967	$756,458	$870,754	$1,073,176

Penalty & Interest, and Bond monies could not be extracted from this sector.

Source: State of Wyoming, Department of Revenue

SHERIDAN **RETAIL SALES TAX COLLECTIONS** *SHERIDAN*

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	$453,128	$421,055	$450,071	$450,764	$519,902	$494,146
GEN. MERCHANDISE	$619,817	$790,100	$699,915	$617,457	$639,910	$664,881
FOOD STORES	$940,367	$1,139,343	$1,163,204	$1,263,760	$1,279,802	$1,325,270
AUTO SERVICE	$470,236	$516,957	$503,613	$392,790	$405,029	$418,102
APPAREL	$121,132	$124,745	$131,602	$174,755	$179,816	$160,994
FURNITURE	$196,752	$235,191	$246,688	$252,112	$286,532	$247,605
RESTAURANTS	$499,673	$575,846	$603,813	$682,458	$731,590	$735,491
MISC. STORES	$444,012	$492,814	$512,108	$515,719	$491,700	$478,638
RETAIL TOTAL	$3,745,117	$4,296,051	$4,311,014	$4,349,815	$4,534,281	$4,525,127

RETAIL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
BLDG. & HARDWARE	$318,074	$240,538	$244,624	$246,533	$353,717	$441,232
GEN. MERCHANDISE	$479,808	$455,505	$462,737	$530,695	$775,272	$1,030,625
FOOD STORES	$968,806	$658,989	$620,540	$679,105	$1,028,980	$1,426,651
AUTO SERVICE	$328,567	$271,100	$284,790	$320,920	$428,922	$465,001
APPAREL	$128,210	$112,295	$105,631	$112,635	$162,828	$180,093
FURNITURE	$177,235	$126,422	$113,298	$121,664	$168,797	$206,330
RESTAURANTS	$565,932	$523,608	$549,429	$604,381	$890,689	$1,054,251
MISC. STORES	$362,063	$625,697	$631,591	$740,551	$1,066,069	$883,342
RETAIL TOTAL	$3,328,695	$3,014,154	$3,012,640	$3,356,484	$4,875,274	$5,687,525

Penalty & Interest, and Bond monies could not be extracted from this sector.

Source: State of Wyoming, Department of Revenue

RETAIL SALES TAX COLLECTIONS

SUBLETTE

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	$84,416	$85,650	$85,176	$72,895	$71,105	$82,125
GEN. MERCHANDISE	$55,276	$6,072	$13,364	$16,632	$15,895	$14,107
FOOD STORES	$98,852	$170,399	$206,905	$205,189	$188,962	$216,742
AUTO SERVICE	$38,232	$47,799	$73,683	$52,396	$29,129	$35,894
APPAREL	$6,178	$22,587	$23,021	$21,194	$20,791	$25,882
FURNITURE	$23,426	$27,832	$30,117	$20,162	$15,673	$12,921
RESTAURANTS	$71,944	$88,930	$103,066	$95,925	$98,865	$116,063
MISC. STORES	$44,326	$50,406	$57,688	$53,060	$69,086	$77,086
RETAIL TOTAL	$422,650	$499,675	$593,020	$537,453	$509,506	$580,820

RETAIL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
BLDG. & HARDWARE	$92,275	$91,100	$72,029	$72,357	$107,034	$112,604
GEN. MERCHANDISE	$19,737	$15,314	$13,325	$14,965	$15,824	$17,269
FOOD STORES	$242,452	$207,364	$175,627	$189,975	$189,587	$220,967
AUTO SERVICE	$73,287	$63,121	$33,291	$33,778	$45,445	$47,726
APPAREL	$36,979	$31,119	$24,606	$23,897	$21,882	$23,939
FURNITURE	$12,625	$7,344	$7,411	$8,901	$14,243	$14,739
RESTAURANTS	$150,465	$110,426	$91,332	$100,766	$110,569	$143,384
MISC. STORES	$105,792	$49,563	$38,209	$54,398	$64,221	$79,948
RETAIL TOTAL	$733,612	$575,351	$455,830	$499,037	$568,805	$660,576

Penalty & Interest, and Bond monies could not be extracted from this sector.

Source: State of Wyoming, Department of Revenue

SWEETWATER **RETAIL SALES TAX COLLECTIONS** ***SWEETWATER***

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	$364,722	$478,207	$451,504	$382,203	$362,124	$419,548
GEN. MERCHANDISE	$918,479	$968,179	$1,112,157	$1,028,988	$1,004,326	$1,067,197
FOOD STORES	$1,721,414	$1,995,253	$2,257,607	$2,228,551	$2,102,226	$2,186,892
AUTO SERVICE	$911,437	$1,081,109	$985,108	$837,361	$794,042	$815,918
APPAREL	$294,159	$354,872	$412,776	$429,884	$253,521	$305,893
FURNITURE	$306,413	$322,412	$319,577	$297,250	$285,831	$266,506
RESTAURANTS	$744,580	$891,406	$1,016,827	$895,074	$864,968	$927,755
MISC. STORES	$845,514	$1,178,473	$1,357,463	$1,179,580	$938,388	$939,491
RETAIL TOTAL	$6,106,718	$7,269,911	$7,913,019	$7,278,891	$6,605,426	$6,929,200

RETAIL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
BLDG. & HARDWARE	$429,817	$477,434	$325,374	$342,218	$414,603	$463,757
GEN. MERCHANDISE	$1,236,335	$1,072,265	$988,863	$1,015,209	$1,128,110	$1,579,330
FOOD STORES	$2,553,330	$2,450,084	$2,211,231	$2,206,971	$2,355,928	$2,477,128
AUTO SERVICE	$869,760	$816,198	$841,039	$780,541	$854,341	$804,697
APPAREL	$356,873	$287,442	$242,029	$252,368	$277,070	$286,360
FURNITURE	$324,202	$302,129	$285,970	$313,913	$348,809	$412,011
RESTAURANTS	$1,105,335	$969,098	$932,734	$894,172	$1,032,807	$1,253,106
MISC. STORES	$1,043,405	$700,233	$570,844	$587,627	$624,191	$668,688
RETAIL TOTAL	$7,919,057	$7,074,883	$6,398,084	$6,393,019	$7,035,859	$7,945,077

Penalty & Interest, and Bond monies could not be extracted from this sector.

Source: State of Wyoming, Department of Revenue

RETAIL SALES TAX COLLECTIONS

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	$263,931	$309,855	$364,414	$352,428	$348,165	$295,473
GEN. MERCHANDISE	$329,104	$372,768	$434,517	$448,962	$484,275	$535,065
FOOD STORES	$449,012	$592,417	$697,936	$726,415	$729,946	$732,526
AUTO SERVICE	$149,172	$155,420	$185,051	$213,802	$186,090	$164,954
APPAREL	$95,963	$111,412	$127,451	$122,311	$166,881	$163,625
FURNITURE	$133,054	$126,410	$140,220	$113,622	$162,100	$121,804
RESTAURANTS	$622,728	$850,707	$900,411	$946,639	$1,031,876	$1,096,467
MISC. STORES	$577,144	$724,650	$894,688	$885,038	$896,112	$928,704
RETAIL TOTAL	$2,620,107	$3,243,639	$3,744,688	$3,809,217	$4,005,445	$4,038,618

RETAIL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
BLDG. & HARDWARE	$304,168	$379,933	$447,579	$634,202	$813,838	$909,657
GEN. MERCHANDISE	$605,534	$867,657	$642,215	$775,611	$761,923	$921,390
FOOD STORES	$832,783	$1,092,888	$949,499	$1,209,094	$1,137,458	$1,445,541
AUTO SERVICE	$160,529	$200,832	$209,184	$263,803	$223,062	$276,487
APPAREL	$244,680	$334,665	$334,902	$460,210	$550,288	$721,807
FURNITURE	$135,157	$157,412	$192,466	$244,603	$325,393	$347,901
RESTAURANTS	$1,116,154	$2,094,556	$1,896,743	$2,213,275	$2,332,799	$2,321,725
MISC. STORES	$1,018,120	$1,256,013	$1,125,707	$1,458,014	$1,512,742	$1,912,743
RETAIL TOTAL	$4,417,125	$6,383,956	$5,798,295	$7,258,812	$7,657,503	$8,857,251

Penalty & Interest, and Bond monies could not be extracted from this sector.

Source. State of Wyoming, Department of Revenue

UINTA

RETAIL SALES TAX COLLECTIONS

UINTA

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	$121,524	$249,727	$384,976	$382,087	$364,450	$352,328
GEN. MERCHANDISE	$184,445	$218,869	$266,456	$292,457	$268,271	$272,599
FOOD STORES	$446,000	$591,834	$870,288	$1,202,630	$1,235,073	$1,199,954
AUTO SERVICE	$384,555	$684,332	$991,564	$659,448	$539,326	$527,354
APPAREL	$30,545	$61,928	$118,182	$148,146	$122,365	$137,795
FURNITURE	$3,866	$20,588	$31,460	$55,725	$51,265	$49,388
RESTAURANTS	$219,813	$346,921	$499,331	$561,523	$527,402	$526,184
MISC. STORES	$238,808	$359,258	$437,786	$427,320	$399,584	$517,966
RETAIL TOTAL	$1,629,556	$2,533,457	$3,600,043	$3,729,336	$3,507,736	$3,583,568

RETAIL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
BLDG. & HARDWARE	$252,233	$142,286	$163,990	$139,101	$138,265	$148,037
GEN. MERCHANDISE	$400,063	$370,471	$332,488	$351,517	$304,077	$553,112
FOOD STORES	$1,173,794	$1,120,933	$995,208	$968,662	$979,921	$998,592
AUTO SERVICE	$488,146	$389,219	$364,788	$368,560	$335,509	$336,791
APPAREL	$127,390	$113,326	$112,077	$111,364	$127,289	$130,295
FURNITURE	$117,607	$50,091	$39,884	$21,379	$23,036	$26,024
RESTAURANTS	$437,733	$414,420	$405,472	$388,226	$399,341	$438,111
MISC. STORES	$438,913	$918,812	$288,434	$242,326	$236,222	$269,181
RETAIL TOTAL	$3,435,879	$3,519,558	$2,702,341	$2,591,135	$2,543,660	$2,900,143

Penalty & Interest, and Bond monies could not be extracted from this sector.

Source: State of Wyoming, Department of Revenue

RETAIL SALES TAX COLLECTIONS

WASHAKIE

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	$269,918	$309,821	$305,416	$226,013	$254,813	$248,576
GEN. MERCHANDISE	$171,406	$190,549	$207,238	$212,118	$200,261	$215,129
FOOD STORES	$265,736	$308,725	$332,063	$319,542	$332,008	$323,024
AUTO SERVICE	$199,003	$287,202	$198,622	$113,607	$123,212	$116,461
APPAREL	$44,043	$48,949	$52,057	$51,622	$49,595	$46,089
FURNITURE	$39,819	$74,878	$75,384	$65,859	$57,513	$44,842
RESTAURANTS	$112,944	$102,201	$101,409	$97,783	$99,663	$106,823
MISC. STORES	$128,760	$158,108	$186,326	$178,818	$177,794	$169,456
RETAIL TOTAL	$1,231,629	$1,480,433	$1,458,515	$1,265,362	$1,294,859	$1,270,400

RETAIL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
BLDG. & HARDWARE	$214,357	$165,198	$184,766	$172,484	$166,640	$172,608
GEN. MERCHANDISE	$207,369	$187,552	$174,574	$183,530	$184,881	$180,960
FOOD STORES	$330,947	$342,890	$300,576	$301,838	$319,567	$342,481
AUTO SERVICE	$118,642	$92,778	$97,000	$100,636	$113,010	$104,532
APPAREL	$42,542	$38,031	$38,618	$37,515	$30,704	$31,774
FURNITURE	$44,645	$34,945	$14,962	$12,836	$17,970	$24,019
RESTAURANTS	$110,552	$115,581	$117,897	$107,319	$117,133	$122,874
MISC. STORES	$158,488	$127,061	$112,961	$114,156	$133,398	$145,538
RETAIL TOTAL	$1,227,542	$1,104,036	$1,041,354	$1,030,314	$1,083,303	$1,124,786

Penalty & Interest, and Bond monies could not be extracted from this sector.

Source: State of Wyoming, Department of Revenue

WESTON

RETAIL SALES TAX COLLECTIONS

WESTON

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	$105,005	$103,435	$88,621	$89,258	$85,353	$75,160
GEN. MERCHANDISE	$116,042	$121,439	$138,556	$131,980	$139,143	$143,738
FOOD STORES	$284,539	$312,171	$340,828	$346,864	$359,708	$358,368
AUTO SERVICE	$157,578	$162,070	$207,097	$174,363	$172,194	$153,122
APPAREL	$29,424	$25,227	$22,634	$19,642	$20,308	$17,304
FURNITURE	$13,032	$19,030	$23,967	$22,418	$20,026	$23,054
RESTAURANTS	$98,242	$115,907	$117,995	$121,268	$117,891	$110,662
MISC. STORES	$108,660	$152,413	$158,410	$156,587	$162,203	$151,311
RETAIL TOTAL	$912,522	$1,011,692	$1,098,108	$1,062,380	$1,076,826	$1,032,719

RETAIL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
BLDG. & HARDWARE	$71,128	$58,788	$60,270	$51,450	$47,535	$47,675
GEN. MERCHANDISE	$139,825	$115,960	$115,889	$119,901	$124,846	$171,890
FOOD STORES	$359,434	$348,866	$327,478	$321,079	$340,390	$319,685
AUTO SERVICE	$140,411	$102,371	$105,796	$103,784	$111,452	$117,767
APPAREL	$8,120	$7,270	$8,739	$8,808	$9,175	$9,376
FURNITURE	$19,572	$13,587	$11,028	$11,553	$10,276	$10,173
RESTAURANTS	$104,189	$100,013	$96,829	$101,308	$110,679	$124,024
MISC. STORES	$135,093	$116,112	$116,872	$126,918	$106,986	$92,889
RETAIL TOTAL	$977,772	$862,967	$842,901	$844,801	$861,339	$893,479

Penalty & Interest, and Bond monies could not be extracted from this sector.

Source: State of Wyoming, Department of Revenue

OUT OF STATE

RETAIL SALES TAX COLLECTIONS

OUT OF STATE

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	$548,142	$602,702	$664,227	$531,791	$371,185	$387,815
GEN. MERCHANDISE	$166,129	$221,055	$314,208	$271,800	$245,380	$245,984
FOOD STORES	$55,133	$69,868	$91,493	$113,134	$161,906	$177,918
AUTO SERVICE	$198,228	$349,943	$299,414	$334,625	$123,529	$153,336
APPAREL	$13,777	$18,933	$14,115	$12,109	$10,136	$9,578
FURNITURE	$189,456	$229,185	$232,597	$198,388	$133,020	$187,817
RESTAURANTS	$24,517	$20,222	$47,783	$19,374	$36,388	$29,598
MISC. STORES	$392,771	$599,466	$573,056	$433,980	$577,421	$507,138
RETAIL TOTAL	$1,588,153	$2,111,374	$2,236,893	$1,915,201	$1,658,965	$1,699,184

RETAIL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
BLDG. & HARDWARE	$377,890	$231,265	$216,577	$155,158	$270,823	$321,040
GEN. MERCHANDISE	$323,879	$521,511	$188,517	$268,269	$265,380	$296,482
FOOD STORES	$301,912	$314,652	$360,181	$441,900	$414,127	$514,352
AUTO SERVICE	$162,222	$111,673	$112,060	$158,057	$207,336	$277,678
APPAREL	$19,025	$25,021	$14,734	$18,978	$22,444	$24,539
FURNITURE	$211,284	$528,250	$398,720	$419,598	$405,006	$405,790
RESTAURANTS	$33,621	$9,996	$8,170	$1,048	$399	$2,470
MISC. STORES	$488,858	$325,187	$377,736	$625,763	$653,396	$507,237
RETAIL TOTAL	$1,918,691	$2,067,555	$1,676,695	$2,088,771	$2,238,911	$2,349,588

Penalty & Interest, and Bond monies could not be extracted from this sector.

Source: State of Wyoming, Department of Revenue

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SECTION IV

USE TAX COLLECTIONS

STATE AND COUNTY SUMMARY TABLES AND GRAPHS

SUMMARY OF USE TAX COLLECTIONS

Total state and county use tax collections for the past six fiscal years are displayed in this section of the report. The graph on page 114 displays six years of total use tax collections, at the state level. (Also, see page 123 for relative importance of components.) Although not exhibited in this graph, use tax collections peaked in fiscal year 1982, at a level of $58.7 million. Beginning in fiscal year 1983, use tax collections declined annually until fiscal year 1986. Major construction during fiscal year 1986 boosted use tax collections significantly, resulting in a 31.0 percent increase over the previous year, to a level of $44.6 million. Economic conditions worsened in fiscal year 1987, and most of the major uncompleted construction projects were postponed. Use tax collections for fiscal year 1987 were off $16.7 million, or 37.4 percent from the previous year, totaling $27.9 million. Economic decline continued through fiscal year 1988, and consequently, use tax collections dropped to a level of $25.5 million. This was again due to the scarcity of major construction and related transportation activity. Beginning with fiscal year 1989, economic conditions had begun to improve. The increase of nearly 6 percent in total use tax collections over the fiscal year 1988 level was the first sign of improvement this revenue category had experienced since fiscal year 1986. Use tax collections gained further strength during fiscal year 1990. Increasing 12.3 percent over the previous year, with significant increases in seven of the nine industrial sectors (Wholesale and Retail Trade are combined in this section of the report), use tax

collections for fiscal year 1990 yielded a total of $30.3 million. This was the largest annual increase in use tax collections since fiscal year 1986.

Fiscal year 1991 total use tax collections, at $31.2 million, were up nearly 3.0 percent from the year earlier. Collections in six of the nine sectors showed increases over FY 90. State revenue forecasters, focusing on large-scale mineral related construction activity scheduled for 1991, had predicted that this total would be greater. Historically, the purchasing for these types of projects entails a significant amount of out-of-state buying. Thus, use tax collections are typically boosted substantially by such activities. However, in this particular instance, the increased activity generated higher than forecasted increases in sales tax collections, and only modest gains in use tax collections.

Annual use tax collections for twelve counties increased over previous year levels. Niobrara County revealed the most significant increase, at 46.3 percent over the fiscal year 1990 collection. This upsurge was due mainly to increases in the Public Administration and Construction sectors. Sweetwater County also realized a major gain in use tax collections, at 32.0 percent over the previous year level. This increase resulted from large gains in the Construction, Transportation, and Mining sectors in this county. Other sizable increases were realized in Sheridan (25.6%), Big Horn (23.6%), Platte (23.3%), and Fremont (21.2%) counties. The increased Sheridan and Fremont county totals stemmed primarily from increases within the Transportation sector. Platte County's total use tax increase resulted mainly from considerable growth in both the Transportation and Manufacturing sectors. Increased construction activity was the main impetus for Big Horn County's total use tax

increase. Out-of-state use tax collections were up, at 6.5 percent over the fiscal year 1990 total.

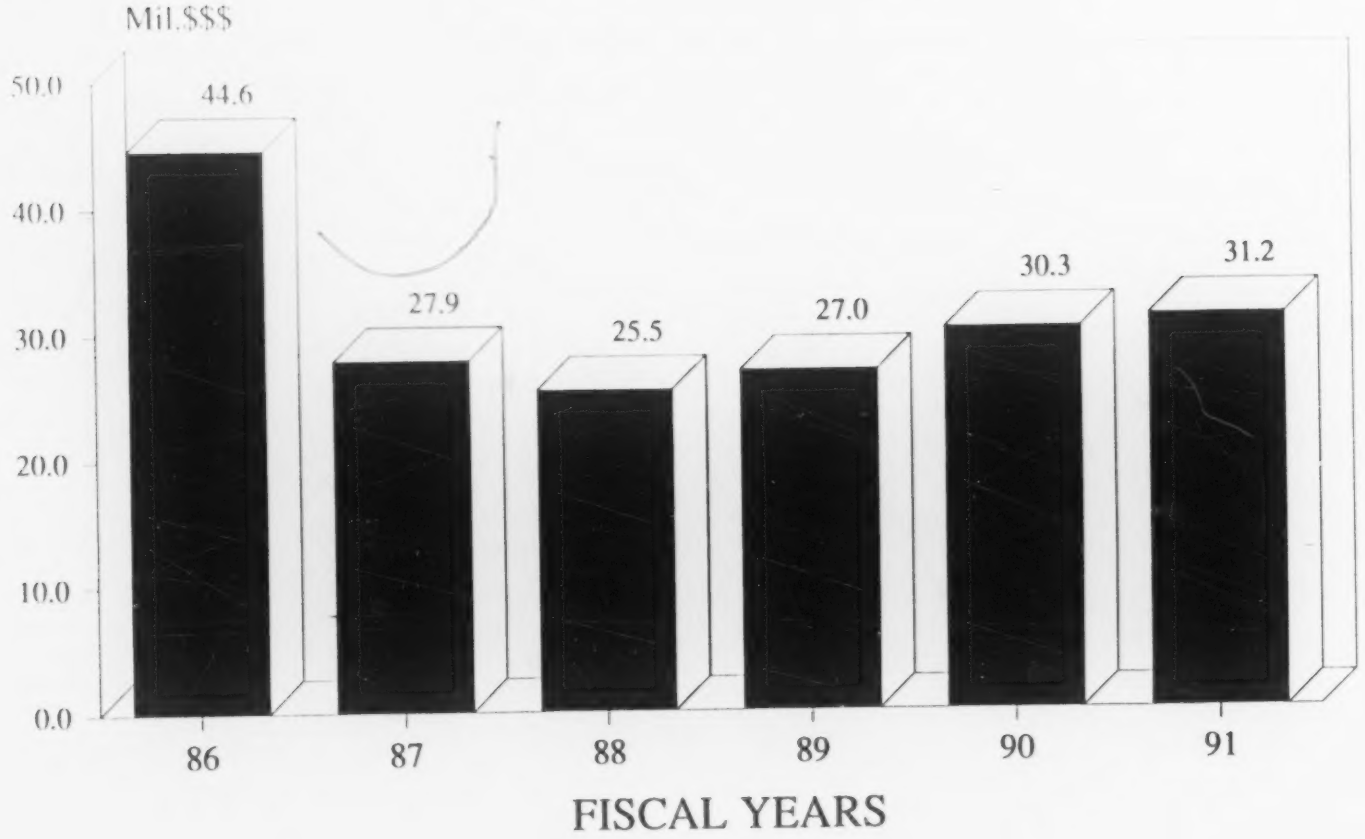
Sublette County realized the largest decline in use tax collections, falling 44.2 percent from the year earlier level. This lag stemmed from a sharp decline in the Service sector. Converse County sustained the second most significant decline in use tax collections during fiscal year 1991. A steep drop in the Mining sector was the core of this total decline. Carbon County use tax collections were off nearly 27.0 percent, also resulting from diminished activity in the Mining sector. Weston (-16.7%), Natrona (-12.6%), Hot Springs (-12.0%), Campbell (-8.9%), Uinta (-7.0%), Crook (-4.6%), Goshen (-4.1%), and Laramie (-0.8%) counties all realized declining totals in use tax collections for fiscal year 1991.

Growth rates for use tax collections over the past six years can be found on page 118. Only the 3 percent tax collections (no optional taxes) were used for this comparison.

TOTAL USE TAX COLLECTIONS

WYOMING

FY 1986 THROUGH FY 1991



Source: Department of Revenue

TOTAL

USE TAX COLLECTIONS BY COUNTY

TOTAL

	FY 1986	*FY 1987*	*FY 1988*	*FY 1989*	*FY 1990*	*FY 1991*
ALBANY	$407,185	$528,430	$970,767	$897,110	$709,269	$835,122
BIG HORN	$231,573	$182,342	$211,743	$191,859	$296,611	$366,458
CAMPBELL	$3,914,179	$3,280,334	$4,196,112	$4,152,088	$4,634,554	$4,223,640
CARBON	$1,245,711	$1,271,131	$1,450,800	$1,665,018	$1,598,209	$1,170,480
CONVERSE	$566,717	$377,532	$887,022	$990,153	$1,454,672	$841,902
CROOK	$257,475	$339,045	$319,202	$444,470	$298,498	$284,666
FREMONT	$450,290	$327,168	$396,143	$379,824	$412,182	$499,501
GOSHEN	$325,584	$291,264	$310,011	$433,272	$520,285	$498,793
HOT SPRINGS	$150,561	$67,955	$92,821	$89,624	$106,979	$94,104
JOHNSON	$142,006	$80,451	$117,836	$170,229	$151,036	$164,415
LARAMIE	$2,601,549	$3,014,226	$2,867,945	$2,591,222	$2,245,658	$2,226,691
LINCOLN	$9,929,891	$1,339,414	$1,047,977	$1,072,841	$1,109,408	$1,291,418
NATRONA	$1,740,854	$1,113,252	$1,401,229	$1,500,161	$1,816,130	$1,586,577
NIOBRARA	$390,310	$78,154	$65,108	$53,282	$68,337	$99,973
PARK	$739,893	$500,339	$522,007	$686,471	$817,701	$981,151
PLATTE	$275,835	$427,761	$318,649	$330,258	$881,033	$1,086,396
SHERIDAN	$373,805	$262,480	$319,553	$358,272	$544,412	$683,994
SUBLETTE	$6,268,508	$1,349,055	$355,171	$155,411	$305,125	$170,384
SWEETWATER	$6,218,791	$4,552,596	$3,332,581	$4,164,481	$4,549,365	$6,003,776
TETON	$578,565	$812,930	$1,015,266	$1,050,913	$1,041,630	$1,211,489
UINTA	$1,854,413	$3,920,115	$1,378,950	$1,727,836	$1,607,540	$1,494,687
WASHAKIE	$212,724	$220,456	$188,223	$211,923	$214,424	$240,621
WESTON	$297,953	$195,739	$279,093	$325,887	$395,798	$329,811
OUT OF STATE	$5,402,274	$3,367,653	$3,503,587	$3,376,966	$4,556,335	$4,853,380
STATE OF WYOMING	**$44,576,670**	**$27,899,860**	**$25,547,796**	**$27,019,571**	**$30,335,192**	**$31,239,432**

Source: State of Wyoming, Department of Revenue

ANNUAL PERCENTAGE CHANGE IN TOTAL USE TAX COLLECTIONS

	FY85-FY86	*FY86-FY87*	*FY87-FY88*	*FY88-FY89*	*FY89-FY90*	*FY90-FY91*
ALBANY	-17.29%	29.78%	83.71%	-7.59%	-20.94%	17.74%
BIG HORN	-10.02%	-21.26%	16.12%	-9.39%	54.60%	23.55%
CAMPBELL	-24.25%	-16.19%	27.92%	-1.05%	11.62%	-8.87%
CARBON	9.35%	2.04%	14.13%	14.77%	-4.01%	-26.76%
CONVERSE	-5.50%	-33.38%	134.95%	11.63%	46.91%	-42.12%
CROOK	-31.65%	31.68%	-5.85%	39.24%	-32.84%	-4.63%
FREMONT	-10.18%	-27.34%	21.08%	-4.12%	8.52%	21.18%
GOSHEN	-38.90%	-10.54%	6.44%	39.76%	20.08%	-4.13%
HOT SPRINGS	7.50%	-54.87%	36.59%	-3.44%	19.37%	-12.04%
JOHNSON	-6.29%	-43.35%	46.47%	44.46%	-11.27%	8.86%
LARAMIE	5.62%	15.86%	-4.85%	-9.65%	-13.34%	-0.84%
LINCOLN	258.90%	-86.51%	-21.76%	2.37%	3.41%	16.41%
NATRONA	-9.80%	-36.05%	25.87%	7.06%	21.06%	-12.64%
NIOBRARA	20.40%	-79.98%	-16.69%	-18.16%	28.25%	46.29%
PARK	1.68%	-32.38%	4.33%	31.51%	19.12%	19.99%
PLATTE	-41.68%	55.08%	-25.51%	3.64%	166.77%	23.31%
SHERIDAN	-49.08%	-29.78%	21.74%	12.12%	51.95%	25.64%
SUBLETTE	1140.90%	-78.48%	-73.67%	-56.24%	96.33%	-44.16%
SWEETWATER	89.83%	-26.79%	-26.80%	24.96%	9.24%	31.97%
TETON	13.79%	40.51%	24.89%	3.51%	-0.88%	16.31%
UINTA	-19.72%	111.39%	-64.82%	25.30%	-6.96%	-7.02%
WASHAKIE	-4.58%	3.63%	-14.62%	12.59%	1.18%	12.22%
WESTON	9.79%	-34.31%	42.58%	16.77%	21.45%	-16.67%
OUT OF STATE	-33.76%	-37.66%	4.04%	-3.61%	34.92%	6.52%
STATE OF WYOMING	**31.01%**	**-37.41%**	**-8.43%**	**5.76%**	**12.27%**	**2.98%**

Source: State of Wyoming, Department of Revenue

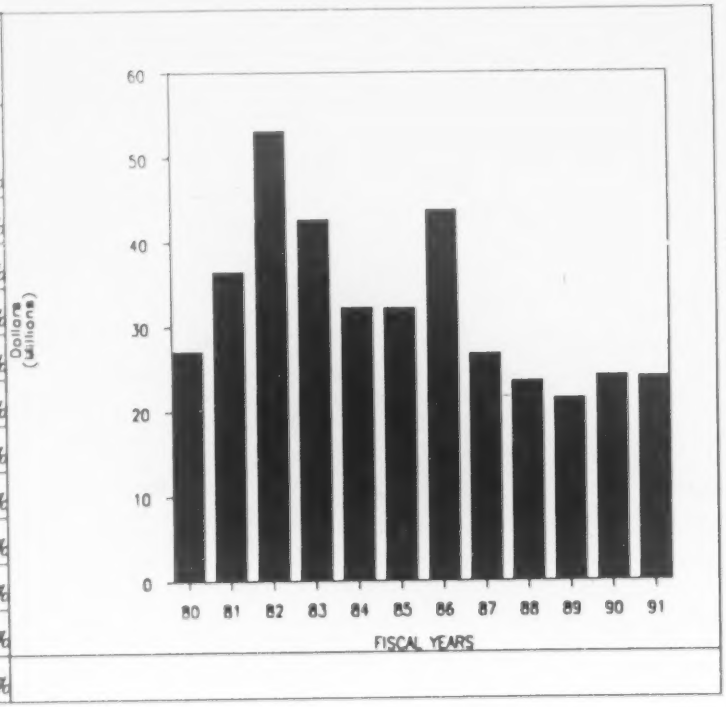
COUNTY USE TAX COLLECTIONS AS A PERCENT OF STATE TOTAL

	FISCAL 86	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*	*FISCAL 90*	*FISCAL 91*
ALBANY	1%	2%	4%	3%	2%	3%
BIG HORN	1%	1%	1%	1%	1%	1%
CAMPBELL	9%	12%	16%	15%	15%	14%
CARBON	3%	5%	6%	6%	5%	4%
CONVERSE	1%	1%	3%	4%	5%	3%
CROOK	1%	1%	1%	2%	1%	1%
FREMONT	1%	1%	2%	1%	1%	2%
GOSHEN	1%	1%	1%	2%	2%	2%
HOT SPRINGS	0%	0%	0%	0%	0%	0%
JOHNSON	0%	0%	0%	1%	0%	1%
LARAMIE	6%	11%	11%	10%	7%	7%
LINCOLN	22%	5%	4%	4%	4%	4%
NATRONA	4%	4%	5%	6%	6%	5%
NIOBRARA	1%	0%	0%	0%	0%	0%
PARK	2%	2%	2%	3%	3%	3%
PLATTE	1%	2%	1%	1%	3%	3%
SHERIDAN	1%	1%	1%	1%	2%	2%
SUBLETTE	14%	5%	1%	1%	1%	1%
SWEETWATER	14%	16%	13%	15%	15%	19%
TETON	1%	3%	4%	4%	3%	4%
UINTA	4%	14%	5%	6%	5%	5%
WASHAKIE	0%	1%	1%	1%	1%	1%
WESTON	1%	1%	1%	1%	1%	1%
OUT OF STATE	12%	12%	14%	12%	15%	16%
STATE OF WYOMING	100%	100%	100%	100%	100%	100%

Source: State of Wyoming, Department of Revenue

3% USE TAX COLLECTIONS *
FISCAL YEAR 1980 THROUGH FISCAL YEAR 1991

	3% USE TAX COLLECTED	ANNUAL % CHANGE
FISCAL 1980	$27,117,734	-1.33%
FISCAL 1981	$36,511,245	34.64%
FISCAL 1982	$53,166,495	45.62%
FISCAL 1983	$42,677,686	-19.73%
FISCAL 1984	$32,271,689	-24.38%
FISCAL 1985	$32,187,436	-0.26%
FISCAL 1986	$43,738,341	35.89%
FISCAL 1987	$26,800,274	-38.73%
FISCAL 1988	$23,535,766	-12.18%
FISCAL 1989	$21,474,320	-8.76%
FISCAL 1990	$24,181,756	12.61%
FISCAL 1991	$24,042,623	-0.58%



* Includes only the state 3 percent collections.

SECTION V

USE TAX COLLECTIONS

STATE AND COUNTY
BY MAJOR INDUSTRIAL SECTOR

USE TAX COLLECTIONS BY MAJOR INDUSTRIAL SECTOR

This section of the report contains state and county use tax collections by major industrial sector. A brief explanation of each sector can be found in the glossary.

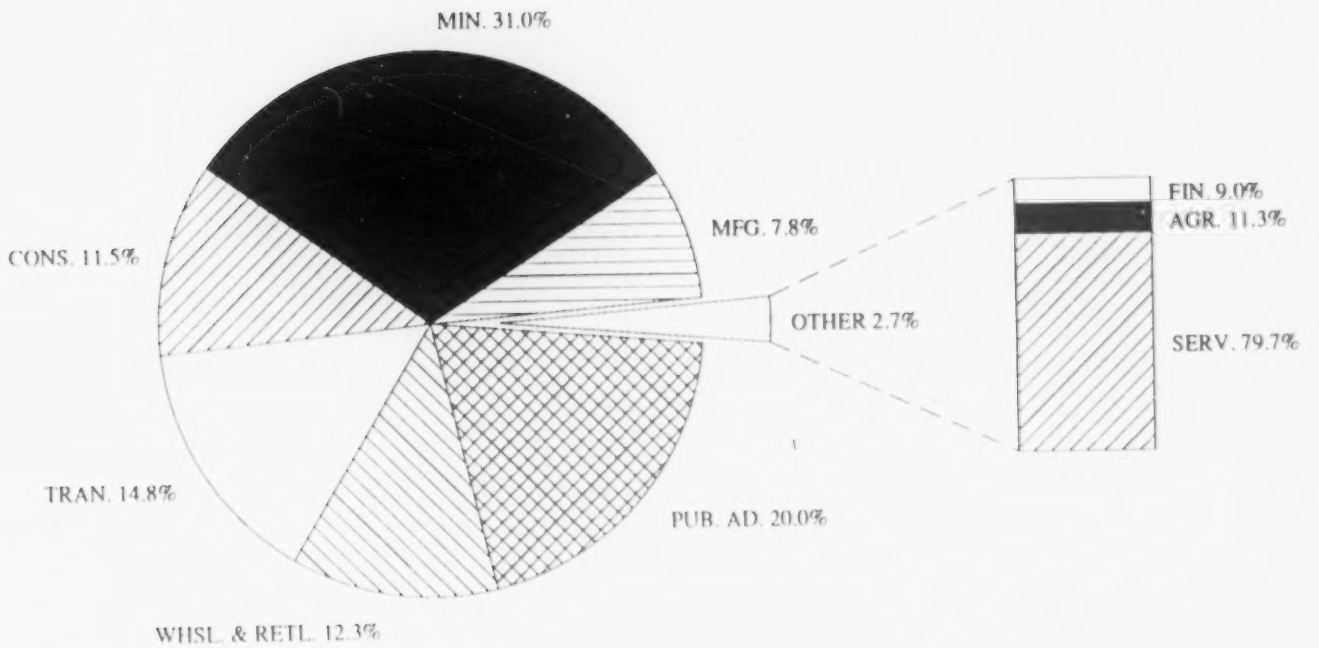
Fiscal year 1991 total use tax collections were up nearly 3.0 percent from fiscal year 1990. Collections in six of the nine sectors (Wholesale Trade and Retail Trade are combined in this section) were higher than previous year levels. The Construction sector exhibited the most notable increase in use tax collections, rising 37.6 percent over fiscal year 1990. Significant increases in the sub-sector components "General Contractors and Operative Builders", and "Special Trade Contractors" were the primary catalysts in this sector's overall growth. The Finance sector, at 34.1 percent over the year earlier level, realized the second largest annual percent increase. This increase in collection activity was due primarily to a 55.5 percent surge in the sub-sector component entitled "Real Estate". The third largest increase was realized in the Transportation sector, where use tax collections grew 12.1 percent from the previous year. The primary impetus for this increase was a 19.5 percent jump in the sub-sector component "Electric, Gas, and Sanitary Services". The Public Administration sector, due mainly to enhanced collections in the sub-sector component "Executive, Legislative, and General Government", realized a 7.1 percent increase over the same period. The other two sectors realizing annual increases over FY 1990 were the Wholesale and Retail Trade (2.0%), and Manufacturing (0.6%) sectors.

The Mining sector realized the largest decline in use tax collections, dropping 9.9 percent below the FY 1990 level. The decline in this sector was due largely to a 19.1 percent reduction from a year earlier in the sub-sector component "Coal Mining". The other two sectors showing declines were the Service (-4,2%), and Agriculture (-1.2%) sectors.

The graph on page 123 displays each of the industrial sector's contribution, and their relative importance to total use tax collections for fiscal year 1991. Pages 124 through 136 display state and county use tax totals by specific sector.

USE TAX COLLECTIONS - FY 1991

By Major Industrial Sector



TOTAL FY 91= $31.2 Million

Source: Department of Revenue

WYOMING

USE TAX COLLECTIONS

WYOMING

INDUSTRIAL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
AGRICULTURE	$74,988	$70,027	$77,868	$64,842	$95,616	$94,462
MINING	$21,889,789	$7,094,328	$7,029,426	$7,426,551	$10,758,127	$9,692,659
CONSTRUCTION	$4,792,649	$4,844,582	$3,058,842	$3,157,099	$2,605,029	$3,583,902
MANUFACTURING	$1,522,434	$980,610	$1,873,984	$1,418,206	$2,412,785	$2,427,441
TRANSPORTATION	$4,775,760	$6,206,820	$3,786,810	$5,513,209	$4,115,569	$4,613,949
WHSL. & RET. TRADE	$4,589,410	$3,450,718	$3,157,859	$3,272,806	$3,774,289	$3,850,921
FINANCE	$49,432	$45,150	$44,842	$50,274	$56,302	$75,498
SERVICE	$1,729,768	$654,669	$986,809	$527,129	$695,267	$665,901
PUBLIC ADM	$5,152,400	$4,552,946	$5,531,368	$5,589,454	$5,822,207	$6,234,698
TOTAL	$44,576,670	$27,899,860	$25,547,796	$27,019,571	$30,335,192	$31,239,432

ALBANY

ALBANY

INDUSTRIAL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
AGRICULTURE	$372	$366	$633	$973	$784	$2,055
MINING	$6,071	$85	$0	$0	$25	$0
CONSTRUCTION	$46,142	$50,128	$114,054	$182,184	$94,499	$65,263
MANUFACTURING	$19,740	$79,575	$312,670	$133,922	$142,995	$217,951
TRANSPORTATION	$112,115	$98,103	$135,709	$219,498	$84,405	$159,529
WHSL. & RET. TRADE	$44,379	$46,856	$43,942	$47,540	$63,850	$32,462
FINANCE	$1,806	$777	$1,056	$1,340	$866	$388
SERVICE	$14,455	$26,949	$19,848	$17,208	$16,121	$16,582
PUBLIC ADM	$162,102	$225,576	$342,860	$294,445	$305,724	$340,893
TOTAL	$407,185	$528,430	$970,767	$897,110	$709,269	$835,122

Source: State of Wyoming, Department of Revenue

BIG HORN

USE TAX COLLECTIONS

BIG HORN

INDUSTRIAL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
AGRICULTURE	$7,561	$3,738	$8,075	$364	$4,743	$5,690
MINING	$48,332	$15,823	$18,224	$11,360	$12,040	$13,702
CONSTRUCTION	$29,499	$44,592	$16,259	$10,007	$53,888	$110,194
MANUFACTURING	$22,767	$29,074	$47,429	$37,273	$55,531	$47,133
TRANSPORTATION	$18,483	$10,781	$14,643	$14,565	$26,653	$33,825
WHSL. & RET. TRADE	$16,596	$12,009	$9,628	$10,941	$20,512	$21,170
FINANCE	$0	$0	$0	$892	$0	$0
SERVICE	$517	$2,265	$1,315	$872	$2,420	$7,084
PUBLIC ADM	$87,815	$64,052	$96,172	$105,585	$120,825	$127,660
TOTAL	$231,573	$182,342	$211,743	$191,859	$296,611	$366,458

CAMPBELL

CAMPBELL

INDUSTRIAL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
AGRICULTURE	$2,184	$973	$773	$732	$843	$780
MINING	$1,966,558	$2,173,915	$2,604,221	$2,977,176	$3,606,192	$3,097,442
CONSTRUCTION	$522,422	$481,903	$491,083	$361,673	$132,614	$244,374
MANUFACTURING	$62,934	$26,532	$440,586	$78,345	$19,519	$39,998
TRANSPORTATION	$605,836	$120,775	$67,924	$188,750	$348,500	$250,720
WHSL. & RET. TRADE	$264,148	$107,131	$102,608	$94,103	$70,446	$170,294
FINANCE	$711	$483	$234	$1,319	$483	$2,076
SERVICE	$20,129	$6,033	$38,953	$9,320	$21,939	$12,741
PUBLIC ADM	$469,248	$362,575	$449,731	$440,669	$434,019	$405,215
TOTAL	$3,914,179	$3,280,334	$4,196,112	$4,152,088	$4,634,554	$4,223,640

Source: State of Wyoming, Department of Revenue

CARBON

USE TAX COLLECTIONS

CARBON

INDUSTRIAL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
AGRICULTURE	$3,614	$159	$19	$32	$386	$69
MINING	$195,143	$51,310	$48,149	$140,911	$958,490	$575,219
CONSTRUCTION	$116,784	$56,648	$69,707	$119,580	$46,432	$60,638
MANUFACTURING	$20,187	$5,359	$28,872	$85,976	$24,318	$31,028
TRANSPORTATION	$487,142	$849,302	$657,971	$1,004,014	$191,644	$186,197
WHSL. & RET. TRADE	$233,024	$89,583	$143,200	$103,059	$172,443	$99,370
FINANCE	$5,288	$470	$593	$1,378	$371	$184
SERVICE	$3,394	$2,394	$336,626	$37,496	($3,078)	$19,875
PUBLIC ADM	$181,131	$167,663	$165,663	$172,574	$207,202	$197,900
TOTAL	$1,245,711	$1,271,131	$1,450,800	$1,665,018	$1,598,209	$1,170,480

CONVERSE

CONVERSE

INDUSTRIAL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
AGRICULTURE	$1,299	$1,079	$976	$1,165	$1,073	$1,177
MINING	$147,671	$117,382	$469,870	$478,274	$1,142,285	$528,086
CONSTRUCTION	$80,746	$12,482	$109,965	$8,793	$25,654	$15,779
MANUFACTURING	$1,544	$480	$7,254	$5,723	$4,266	$14,993
TRANSPORTATION	$223,661	$165,193	$200,215	$398,255	$174,665	$178,912
WHSL. & RET. TRADE	$29,308	$16,203	$20,811	$23,372	$20,355	$19,139
FINANCE	$337	$62	$52	$116	$92	$98
SERVICE	$3,272	$3,407	$3,204	$1,888	$4,006	$1,772
PUBLIC ADM	$78,873	$61,232	$74,676	$72,567	$82,275	$81,946
TOTAL	$566,717	$377,532	$887,022	$990,153	$1,454,672	$841,902

Source: State of Wyoming, Department of Revenue

CROOK

USE TAX COLLECTIONS

CROOK

INDUSTRIAL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
AGRICULTURE	$9	$9,499	$1,613	$738	$781	$545
MINING	$299	$368	$1,788	$6,514	$2,185	$376
CONSTRUCTION	$59,566	$145,940	$124,677	$151,943	$72,252	$63,412
MANUFACTURING	$1,981	$3,621	$5,086	$8,338	$6,247	$7,819
TRANSPORTATION	$33,931	$14,155	$9,304	$11,138	$20,161	$32,520
WHSL. & RET. TRADE	$26,981	$26,801	$16,436	$101,622	$12,559	$12,421
FINANCE	$0	$0	$0	$0	$0	$0
SERVICE	$124	$234	$227	$266	$2,662	$474
PUBLIC ADM	$134,578	$138,397	$160,072	$163,912	$181,651	$167,100
TOTAL	$257,475	$339,045	$319,202	$444,470	$298,498	$284,666

FREMONT

FREMONT

INDUSTRIAL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
AGRICULTURE	$512	$2,273	$725	$2,044	$17,949	$7,567
MINING	$137,147	$38,422	$58,834	$14,943	$11,618	$25,651
CONSTRUCTION	$67,045	$46,154	$50,374	$90,205	$82,830	$66,809
MANUFACTURING	$6,819	$10,152	$11,195	$5,681	$10,764	$11,694
TRANSPORTATION	$22,216	$15,582	$23,149	$18,080	$24,442	$93,014
WHSL. & RET. TRADE	$95,779	$54,409	$59,615	$40,065	$63,783	$68,465
FINANCE	$725	$1,319	$5,456	$4,364	$2,782	$2,872
SERVICE	$1,038	$10,235	$29,757	$15,085	$15,093	$19,288
PUBLIC ADM	$119,005	$148,612	$157,038	$189,356	$182,921	$204,141
TOTAL	$450,290	$327,168	$396,143	$379,824	$412,182	$499,501

Source: State of Wyoming, Department of Revenue

GOSHEN

USE TAX COLLECTIONS

GOSHEN

INDUSTRIAL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
AGRICULTURE	$4,008	$5,346	$5,337	$6,690	$8,547	$11,551
MINING	$657	$0	$0	$0	$0	$0
CONSTRUCTION	$70,287	$28,841	$47,489	$34,442	$45,105	$50,560
MANUFACTURING	$35,952	$30,729	$28,577	$94,193	$154,600	$131,651
TRANSPORTATION	$40,659	$48,190	$37,318	$54,252	$32,537	$68,365
WHSL. & RET. TRADE	$13,384	$19,370	$6,098	$5,686	$13,392	$19,474
FINANCE	$865	$1,191	$330	$331	$1,165	$694
SERVICE	$1,481	$587	$817	$428	$1,349	$978
PUBLIC ADM	$158,285	$157,002	$184,046	$237,251	$263,590	$215,519
TOTAL	$325,584	$291,264	$310,011	$433,272	$520,285	$498,793

HOT SPRINGS

HOT SPRINGS

INDUSTRIAL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
AGRICULTURE	$77	$0	$0	$0	$0	$0
MINING	$26,834	$6,181	$15,447	$10,114	$8,032	$5,460
CONSTRUCTION	$19,044	$4,942	$2,511	$2,114	$9,626	$2,921
MANUFACTURING	$70	$8	$41	$1,917	$2,638	$2,502
TRANSPORTATION	$23,953	$1,907	$4,254	$7,532	$15,263	$12,854
WHSL. & RET. TRADE	$20,104	$8,161	$11,592	$9,065	$2,036	$1,823
FINANCE	$33	$42	$37	$32	$18	$9
SERVICE	$531	$318	$573	$142	$320	$302
PUBLIC ADM	$59,908	$46,389	$58,367	$58,706	$69,047	$68,234
TOTAL	$150,561	$67,955	$92,821	$89,624	$106,979	$94,104

Source: State of Wyoming, Department of Revenue

JOHNSON

USE TAX COLLECTIONS

JOHNSON

INDUSTRIAL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
AGRICULTURE	$877	$924	$940	$1,190	$963	$1,410
MINING	$1,258	$2,762	$952	$1,240	$2,284	$623
CONSTRUCTION	$13,792	$3,685	$3,035	$14,512	$3,626	$25,207
MANUFACTURING	$4,847	$4,141	$17,191	$10,954	$7,086	$7,684
TRANSPORTATION	$6,626	$852	$2,321	$3,590	$24,011	$5,389
WHSL. & RET. TRADE	$60,830	$17,455	$16,628	$44,180	$17,831	$5,973
FINANCE	$0	$0	$0	$16	$0	$0
SERVICE	$306	$1,365	$1,372	$237	$181	$275
PUBLIC ADM	$53,463	$49,256	$75,398	$94,310	$95,055	$117,854
TOTAL	$142,006	$80,451	$117,836	$170,229	$151,036	$164,415

LARAMIE

LARAMIE

INDUSTRIAL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
AGRICULTURE	$14,247	$19,289	$27,421	$22,295	$21,099	$17,925
MINING	$0	$147	$1,524	$2,513	$1,873	$1,463
CONSTRUCTION	$769,688	$942,579	$672,831	$492,515	$332,517	$291,916
MANUFACTURING	$292,347	$318,807	$208,018	$342,996	$363,706	$338,798
TRANSPORTATION	$398,473	$508,027	$521,555	$617,389	$407,796	$401,816
WHSL. & RET. TRADE	$177,341	$253,124	$222,131	$221,847	$243,843	$176,527
FINANCE	$12,616	$17,448	$10,655	$11,337	$22,915	$20,697
SERVICE	$53,528	$73,573	$55,236	$58,701	$35,639	$70,739
PUBLIC ADM	$857,577	$881,212	$1,148,573	$821,630	$816,270	$906,808
TOTAL	$2,601,549	$3,014,226	$2,867,945	$2,591,222	$2,245,658	$2,226,691

Source: State of Wyoming, Department of Revenue

LINCOLN

USE TAX COLLECTIONS

LINCOLN

INDUSTRIAL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
AGRICULTURE	$3,803	$1,485	$1,064	$544	$659	$751
MINING	$9,127,449	$636,886	$567,350	$577,253	$619,311	$546,354
CONSTRUCTION	$83,795	$85,934	$12,364	$31,306	$16,939	$19,720
MANUFACTURING	$62,693	$37,361	$3,421	$4,886	$19,864	$35,702
TRANSPORTATION	$332,101	$356,300	$184,624	$197,027	$158,687	$255,168
WHSL. & RET. TRADE	$64,409	$24,516	$56,860	$34,573	$48,547	$158,138
FINANCE	$553	$1,558	$1,412	$1,214	$1,562	$1,483
SERVICE	$6,989	$7,091	$5,311	$4,333	$7,728	$9,307
PUBLIC ADM	$248,091	$188,270	$215,572	$221,704	$236,111	$264,796
TOTAL	$9,929,891	$1,339,414	$1,047,977	$1,072,841	$1,109,408	$1,291,418

NATRONA

NATRONA

INDUSTRIAL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
AGRICULTURE	$3,144	$2,206	$2,757	$3,007	$3,306	$6,240
MINING	$270,510	$74,023	$209,129	$134,364	$265,818	$133,836
CONSTRUCTION	$257,903	$212,171	$256,467	$199,405	$117,337	$180,467
MANUFACTURING	$138,697	$67,283	$73,414	$134,599	$153,632	$159,376
TRANSPORTATION	$147,719	$149,987	$202,944	$390,314	$492,556	$263,516
WHSL. & RET. TRADE	$373,786	$277,897	$169,208	$160,805	$192,771	$237,150
FINANCE	$11,883	$5,865	$14,368	$13,289	$6,755	$4,660
SERVICE	$62,356	$50,152	$67,617	$34,925	$51,026	$64,239
PUBLIC ADM	$474,849	$273,655	$405,327	$429,454	$532,928	$537,093
TOTAL	$1,740,854	$1,113,252	$1,401,229	$1,500,161	$1,816,130	$1,586,577

Source: State of Wyoming, Department of Revenue

NIOBRARA

USE TAX COLLECTIONS

NIOBRARA

INDUSTRIAL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
AGRICULTURE	$0	$0	$0	$0	$0	$0
MINING	$455	$383	$1,575	$483	$321	$1,476
CONSTRUCTION	$174,110	$1,105	$7,369	$19	$2,555	$15,594
MANUFACTURING	$99,118	$2,698	$328	$1,396	$1,018	$6,149
TRANSPORTATION	$30,353	$39,907	$18,038	$15,886	$17,250	$12,784
WHSL. & RET. TRADE	$57,392	$10,944	$4,748	$870	$1,834	$2,844
FINANCE	$0	$0	$0	$0	$0	$0
SERVICE	$489	$51	$181	$42	$36	$131
PUBLIC ADM	$28,387	$23,060	$32,859	$34,586	$45,323	$60,995
TOTAL	$390,310	$78,154	$65,108	$53,282	$68,337	$99,973

PARK

PARK

INDUSTRIAL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
AGRICULTURE	$2,043	$2,172	$1,410	$368	$1,167	$827
MINING	$241,344	$91,589	$91,866	$82,272	$251,575	$322,280
CONSTRUCTION	$139,935	$128,101	$74,926	$251,144	$194,824	$191,119
MANUFACTURING	$2,709	$8,525	$6,009	$13,043	$13,986	$19,278
TRANSPORTATION	$19,278	$14,140	$13,475	$25,462	$36,640	$26,354
WHSL. & RET. TRADE	$104,045	$60,325	$45,479	$38,612	$54,730	$121,562
FINANCE	$1,141	$1,086	$1,194	$3,607	$1,231	$815
SERVICE	$4,402	$12,130	$6,083	$2,362	$8,195	$10,110
PUBLIC ADM	$224,992	$182,263	$281,565	$269,601	$255,354	$288,807
TOTAL	$739,893	$500,339	$522,007	$686,471	$817,701	$981,151

Source: State of Wyoming, Department of Revenue

USE TAX COLLECTIONS

PLATTE

INDUSTRIAL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
AGRICULTURE	$3,510	$4,007	$7,525	$3,001	$7,270	$10,635
MINING	$1,192	$752	$311	$362	$1,958	$1,203
CONSTRUCTION	$10,416	$17,139	$9,914	$8,817	$203,730	$7,968
MANUFACTURING	$118,246	$94,311	$139,475	$204,516	$484,036	$586,793
TRANSPORTATION	$67,798	$220,213	$87,744	$33,295	$93,449	$364,343
WHSL. & RET. TRADE	$16,523	$28,124	$7,744	$5,981	$2,345	$6,649
FINANCE	$220	$0	$0	$0	$37	$69
SERVICE	$785	$658	$866	$1,234	$811	$736
PUBLIC ADM	$57,140	$62,550	$65,071	$73,053	$87,398	$108,001
TOTAL	$275,835	$427,761	$318,649	$330,258	$881,033	$1,086,396

PLATTE

SHERIDAN

INDUSTRIAL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
AGRICULTURE	$4,558	$2,203	$2,037	$2,690	$4,549	$3,356
MINING	$49,635	$28,711	$17,624	$30,114	$11,941	$8,893
CONSTRUCTION	$35,656	$42,060	$54,263	$52,791	$51,244	$43,561
MANUFACTURING	$43,324	$14,121	$22,908	$23,696	$79,412	$28,076
TRANSPORTATION	$56,939	$18,862	$35,677	$31,195	$107,214	$246,619
WHSL. & RET. TRADE	$48,652	$18,220	$21,944	$21,344	$34,561	$56,725
FINANCE	$2,085	$4,870	$927	$1,410	$2,655	$3,803
SERVICE	$3,614	$4,445	$4,926	$10,016	$5,946	$3,382
PUBLIC ADM	$129,336	$128,986	$159,248	$185,016	$246,889	$289,580
TOTAL	$373,805	$262,480	$319,553	$358,272	$544,412	$683,994

Source: State of Wyoming, Department of Revenue

SUBLETTE

USE TAX COLLECTIONS

SUBLETTE

INDUSTRIAL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
AGRICULTURE	$4,384	$716	$793	$874	$1,009	$2,530
MINING	$5,961,869	$1,177,562	$228,230	$45,279	$42,580	$5,972
CONSTRUCTION	$115,301	$52,092	$27,532	($365)	$12,963	$8,074
MANUFACTURING	$3,562	$37	$7,027	$2,163	$2,699	$7,978
TRANSPORTATION	$32,414	$15,605	$6,529	$12,734	$17,382	$38,753
WHSL. & RET. TRADE	$11,991	$5,167	$9,493	$4,656	$1,362	$3,418
FINANCE	$33	$0	$0	$0	$0	$0
SERVICE	($189)	$868	$387	$117	$123,940	$304
PUBLIC ADM	$139,140	$96,999	$75,180	$89,952	$103,189	$103,354
TOTAL	$6,268,508	$1,349,055	$355,171	$155,411	$305,125	$170,384

SWEETWATER

SWEETWATER

INDUSTRIAL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
AGRICULTURE	$2,776	$1,272	$4,940	$421	$1,437	$1,664
MINING	$2,794,261	$2,239,210	$1,970,827	$2,511,268	$3,168,888	$3,485,097
CONSTRUCTION	$986,324	$696,079	($151,065)	$140,072	$176,116	$825,731
MANUFACTURING	$22,038	$15,522	$27,376	$19,697	$36,805	$34,185
TRANSPORTATION	$642,588	$569,033	$584,408	$552,725	$411,722	$765,723
WHSL. & RET. TRADE	$279,546	$490,933	$519,857	$413,445	$319,195	$344,890
FINANCE	$1,161	$570	$188	$907	$810	$740
SERVICE	$991,937	$152,429	$26,102	$48,707	$2,532	$27,723
PUBLIC ADM	$498,154	$387,535	$349,949	$477,238	$431,860	$518,025
TOTAL	$6,218,791	$4,552,596	$3,332,581	$4,164,481	$4,549,365	$6,003,776

Source: State of Wyoming, Department of Revenue

TETON

USE TAX COLLECTIONS

TETON

INDUSTRIAL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
AGRICULTURE	$1,452	$1,537	$2,513	$3,763	$2,888	$3,802
MINING	$0	$36	$0	$0	$0	$0
CONSTRUCTION	$144,027	$205,881	$363,261	$333,309	$230,425	$330,607
MANUFACTURING	$1,477	$2,741	$3,021	$11,526	$22,576	$32,300
TRANSPORTATION	$11,679	$15,917	$23,700	$52,915	$58,277	$51,828
WHSL. & RET. TRADE	$51,266	$129,617	$67,886	$78,476	$86,503	$60,739
FINANCE	$58	$35	$467	$2,981	$9,140	$25,853
SERVICE	$63,346	$80,157	$138,992	$84,958	$130,792	$103,674
PUBLIC ADM	$293,890	$376,969	$415,428	$482,984	$501,029	$602,685
TOTAL	$578,565	$812,930	$1,015,266	$1,050,913	$1,041,630	$1,211,489

UINTA

UINTA

INDUSTRIAL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
AGRICULTURE	$6,242	$3,770	$4,694	$4,031	$5,474	$3,962
MINING	$84,538	$21,501	$24,127	$31,612	$46,276	$49,523
CONSTRUCTION	$287,450	$937,882	$193,899	$210,796	$127,273	$151,798
MANUFACTURING	$30,087	$76,984	$11,016	$17,420	$9,313	$20,167
TRANSPORTATION	$767,576	$2,335,872	$551,382	$756,342	$557,921	$464,632
WHSL. & RET. TRADE	$120,949	$149,946	$150,757	$224,733	$453,160	$366,606
FINANCE	$0	$5	$0	$0	$0	$0
SERVICE	$41,978	$19,629	$15,066	$18,875	$2,932	$15,532
PUBLIC ADM	$515,588	$374,511	$428,009	$464,027	$405,190	$422,467
TOTAL	$1,854,413	$3,920,115	$1,378,950	$1,727,836	$1,607,540	$1,494,687

Source: State of Wyoming, Department of Revenue

WASHAKIE

USE TAX COLLECTIONS

WASHAKIE

INDUSTRIAL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
AGRICULTURE	$0	$4	$0	$0	$0	$0
MINING	$7,455	$13,273	$9,543	$15,734	$6,025	$5,191
CONSTRUCTION	$17,387	$45,041	$26,568	$17,637	$26,725	$35,448
MANUFACTURING	$45,340	$38,424	$49,329	$74,908	$69,296	$65,272
TRANSPORTATION	$33,116	$24,619	$5,490	$11,647	$18,797	$11,750
WHSL. & RET. TRADE	$33,914	$42,715	$26,945	$18,828	$22,414	$41,324
FINANCE	$445	$194	$219	$30	$93	$256
SERVICE	$1,273	$1,157	$1,155	$1,820	$1,522	$644
PUBLIC ADM	$73,791	$55,020	$68,975	$71,318	$69,552	$80,737
TOTAL	$212,724	$220,456	$188,223	$211,923	$214,424	$240,621

WESTON

WESTON

INDUSTRIAL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
AGRICULTURE	$689	$1	$641	$1,744	$0	$0
MINING	$26,931	$13,830	$25,416	$30,302	$39,252	$49,416
CONSTRUCTION	$30,187	$7,145	$11,048	$5,378	$3,891	$2,893
MANUFACTURING	$1,228	$3,760	$2,231	$11,939	$22,762	$15,049
TRANSPORTATION	$121,538	$65,005	$103,449	$132,270	$175,941	$128,912
WHSL. & RET. TRADE	$8,975	$4,581	$14,706	$2,925	$5,013	$8,794
FINANCE	$966	$0	$0	$0	$38	$16
SERVICE	$390	$265	$13	$2,418	$97	$28
PUBLIC ADM	$107,041	$101,146	$121,590	$138,912	$148,805	$124,704
TOTAL	$297,953	$195,739	$279,093	$325,887	$395,798	$329,811

Source: State of Wyoming, Department of Revenue

OUT OF STATE

USE TAX COLLECTIONS

OUT OF STATE

INDUSTRIAL SECTOR	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89	FISCAL 90	FISCAL 91
AGRICULTURE	$7,426	$6,991	$2,982	$8,178	$10,690	$11,925
MINING	$794,164	$390,165	$664,419	$324,463	$559,157	$835,398
CONSTRUCTION	$703,251	$596,035	$470,311	$438,822	$541,964	$773,851
MANUFACTURING	$478,738	$62,114	$421,510	$93,098	$705,716	$565,865
TRANSPORTATION	$528,953	$548,477	$294,987	$764,331	$619,657	$560,426
WHSL. & RET. TRADE	$2,430,058	$1,556,432	$1,409,543	$1,566,079	$1,850,804	$1,814,966
FINANCE	$8,378	$9,166	$7,654	$5,712	$5,289	$10,785
SERVICE	$451,301	$198,261	$232,182	$175,678	$263,058	$279,982
PUBLIC ADM	$0	$0	$0	$604	$0	$184
TOTAL	$5,402,274	$3,367,653	$3,503,587	$3,376,966	$4,556,335	$4,853,380

Source: State of Wyoming, Department of Revenue

GLOSSARY

GLOSSARY

SOURCE: All page citations refer to the Executive Office of the President, Office of Management and Budget, **Standard Industrial Classification Manual 1987**, Washington: U.S. Government Printing Office (1987)

AGRICULTURE

This division includes establishments primarily engaged in agricultural production, forestry, commercial fishing, hunting and trapping, and related services. (p. 21)

APPAREL

This major group includes retail stores primarily engaged in selling new clothing, shoes, hats, underwear, and related articles for personal wear and adornment. Furriers and custom tailors carrying stocks of materials are included. (p. 323)

AUTOMOBILE

This major group includes retail dealers selling new and used automobiles, boats, recreational vehicles, utility trailers, and motorcycles including mopeds; those selling new automobile parts and accessories; and gasoline service stations. In Wyoming, these collections **do not** include sales of new and used vehicles, since the County Treasurer collects this tax; therefore, they are included in the Public Administration sector. (p. 265)

BUILDING AND HARDWARE

This major group includes retail establishments primarily engaged in selling lumber and other building materials; paint; glass and wallpaper; hardware; nursery stock; lawn and garden supplies; and mobile homes. (p. 315)

CAPITAL IMPROVEMENT TAX (Sec. 39-6-412, W.S. 1984)

This is an optional sales tax imposed for the express purpose of capital construction. The revenue from the tax shall be used only for planning, construction, furnishing, equipping, and debt service for any capital improvement project authorized by public election.

CONSTRUCTION

This division includes establishments primarily engaged in construction. The term construction includes new work, additions, alterations, reconstruction, installations, and repairs.
(p. 53)

FINANCE

This division includes establishments operating primarily in the fields of finance, insurance, and real estate. (p. 335)

FOOD STORES

This major group includes retail stores primarily engaged in selling food for home preparation and consumption. (p. 319)

FURNITURE

This major group includes retail stores selling goods used for furnishing the home, such as furniture, floor coverings, draperies, glass and chinaware, domestic stoves, refrigerators, and other household electrical and gas appliances. (p. 325)

GENERAL MERCHANDISE

This major group includes retail outlets such as department stores, variety stores, and general merchandise stores which sell a number of lines of merchandise such as dry goods, apparel, accessories, furniture and home furnishings, small wares, hardware, and food. (p. 317)

INHERITANCE TAX (Sec. 39-6-810 to 39-6-813, W.S. 1977)

This new provision repealed the old state Inheritance Tax. The state now collects all or its pro rata share of the "Federal Credit for State Death Tax". This tax is applicable to the estates of descendants whose date of death is January 1, 1983 and thereafter. This tax is commonly referred to as a "pickup tax", wherein the state of domicile, and the states where the non-resident descendent owned real and tangible personal property with an actual situs in the non-domiciliary state, collect the Federal Credit or a pro rata share which is allowable on the Federal Estate Tax Return.

MANUFACTURING

The manufacturing division includes all establishments such as plants, factories, and mills engaged in the mechanical or chemical transformation of materials or substances into new products. (p. 67)

MINERAL SEVERANCE TAX (Section 39-6-301 to 39-6-307, W.S. 1977)

The tax is levied on the cash market value of specified minerals and valuable deposits after the mining or production process is completed. The particular rate varies with the type of deposit. The distribution of collections also varies to the State funds (General, Trust and Agency, Capital Facilities, etc.) with the type of deposit.

MINING

This division includes all establishments primarily engaged in mining. Mining is used in the broad sense to include the extraction of solid and gaseous minerals occurring naturally, as well as other preparation customarily done at the mine site, or as a part of mining activity. (p. 39)

MISCELLANEOUS STORES

This major group includes retail establishments not elsewhere classified such as drug stores, liquor stores, and used merchandise stores. (p. 329)

PUBLIC ADMINISTRATION

This division includes the executive, legislative, judicial, administrative, and regulatory activities of Federal, State, local, and international governments. (p. 407)

RESTAURANTS

This major group includes retail establishments selling prepared foods and drinks for consumption on the premises, and also lunch counters and refreshment stands selling prepared foods and drinks for immediate consumption. (p. 329)

RETAIL TRADE

This division includes establishments engaged in selling merchandise for personal or household consumption and rendering services incidental to the sale of the goods. (p. 313)

SALES TAX (Sec. 39-6-401 to 39-6-417, W.S. 1977)

This tax is levied on the gross receipts from the sale of tangible personal property and specified services. The collections are distributed between the State General Fund and local jurisdictions. For a listing of rates and exemptions refer to the tables on pages 6-9, and 10-11, respectively.

SERVICES

This division includes establishments primarily engaged in providing a wide variety of services (ie. legal, health, and repair) for individuals, business and government establishments, and other organizations. (p. 353)

TRANSPORTATION

This division includes establishments providing to the general public or to other business enterprises, passenger and freight transportation, communication services, electricity, gas, steam, water or sanitary services, and the U.S. Postal Service. (p. 265)

USE TAX (Sec. 39-6-501 to 39-6-603, W.S. 1977)

The Use Tax is levied upon tangible personal property that is purchased from an out-of-state vendor and shipped directly to the purchaser for storage, use, or consumption in the state. Freight and property in interstate transportation is exempted. For a listing of rates and exemptions refer to the tables on pages 6-9, and 10-11, respectively. Collections are distributed between the State General Fund and local jurisdictions.

WHOLESALE TRADE

This division includes establishments or places of business primarily engaged in selling merchandise to retailers; to industrial, commercial, institutional, farm, construction contractors, or professional business users; or to other wholesalers; or acting as agents or brokers in buying merchandise for or selling merchandise to such persons or companies.